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ABSTRACT

The tables in this report summarize each state's revenues and expenditures for 1977. Information presented for each state includes per capita amounts of financial items; relation of finances to personal income; revenue by source; expenditure by character and object and by type and function; intergovernmental expenditure by type of receiving government and by function; capital outlay; indebtedness and debt transactions; cash and security holdings by purpose and type of asset; finances of state liquor stores and alcoholic beverage monopolies; finances of state-administered public employee retirement systems, unemployment compensation systems, workmen's compensation systems, and insurance trust systems; and population and personal income. An introduction summarizes each type of state expenditure for the whole nation, and a glossary defines related terms. (JM)

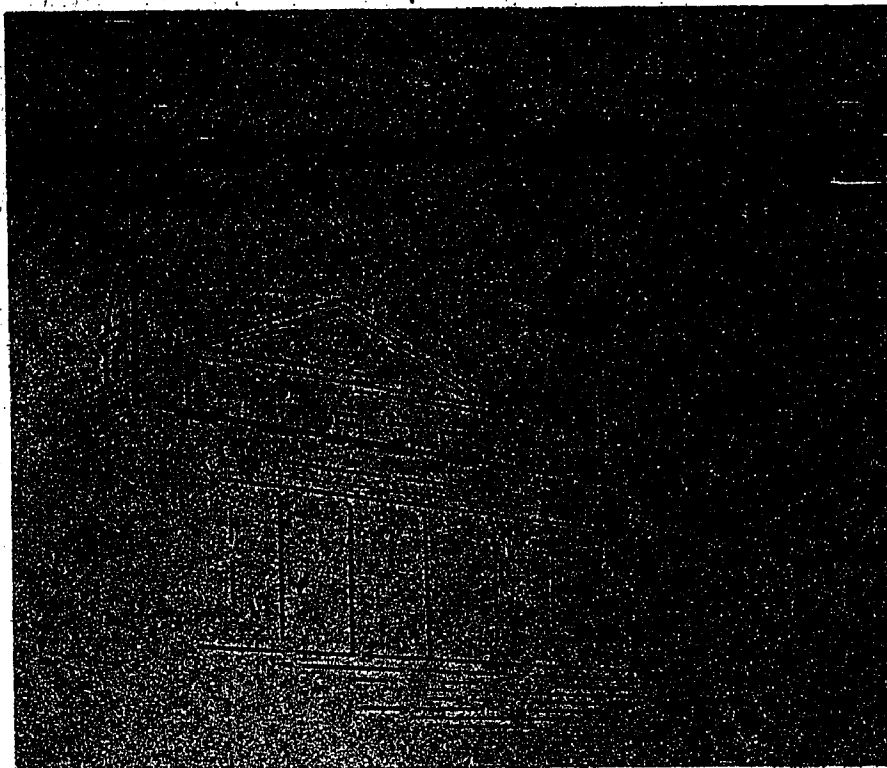
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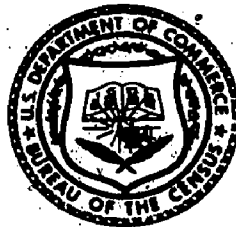


STATE GOVERNMENT FINANCES IN 1977

Issued September, 1978

U.S. Department of Commerce
Juanita M. Kreps, Secretary

BUREAU OF THE CENSUS
Manuel D. Plotkin, Director



BUREAU OF THE CENSUS

Manuel D. Plotkin, Director

Robert L. Hagan, Deputy Director

**Shirley Kallek, Associate Director for
Economic Fields**

GOVERNMENTS DIVISION

Sherman Landau, Chief

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For further information regarding data contained in this report, contact **Vance Kane**, Governments Division, Bureau of the Census, Washington, D.C. 20233 (area code 301/763-7664).

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INTRODUCTION

Revenue of State governments from all sources totaled \$204.5 billion in fiscal 1977.¹ State government expenditure amounted to \$191.2 billion. Revenues increased 11.2 percent from 1976 and expenditures 5.1 percent, reflecting a substantial improvement in the fiscal situation of most States from the previous fiscal year.

Total revenue includes gross sales revenue of liquor stores operated by 17 States, and contributions and investment earnings received by employee retirement, unemployment compensation, and other insurance trust systems of State governments. Correspondingly, total expenditure includes gross amounts of purchases and other expenditures by State liquor stores, and payments of benefits and withdrawals by the State insurance trust systems.

Considering separately the amounts that pertain to liquor stores, insurance trust systems, and the predominant remaining "general government" sector, it appears that during the fiscal year—

General government revenue exceeded general expenditure by \$3.9 billion or 2.3 percent;

Insurance trust revenue exceeded insurance trust expenditure by \$8.9 billion, or 38.2 percent; and

Liquor store revenue exceeded liquor store expenditure by \$427 million, or 23.5 percent.

State borrowing amounted to \$11.1 billion during fiscal 1977 and debt redemption totaled \$6.9 billion. State debt rose to a new high of \$90.2 billion at the end of the fiscal year, as compared with \$84.8 billion in 1976. Short-term debt decreased from \$6.0 billion to \$3.0 billion or 49.8 percent.

The data on cash and security holdings indicate an increase of \$18.5 billion in assets from the prior year. Holdings of employee retirement systems rose \$9.1 billion. Unemployment compensation funds amounted to \$5.0 billion, a 12.0 percent increase from the previous year.

National totals of State finances for 1977 are presented in tables 1 and 2. Table 1 includes per capita data and other derived statistics, as well as nationwide totals for the fiscal years 1976 and 1975. Table 2 provides fiscal 1977 totals in terms of a cross-classification of amounts for various functions by character and object categories.

Summary aggregates of income and outgo in fiscal 1977 are shown for individual States in table 3. Per capita figures, statistics

Fiscal 1977 data herein are for the State fiscal years ended on June 30, 1977, except for 4 States with other closing dates: Alabama and Michigan, September 30; New York, March 31; and Texas, August 31.

on percent change in selected data items, and data on the relation of selected financial items to personal income, by States, appear in tables 4, 5, and 6, respectively.

GENERAL REVENUE

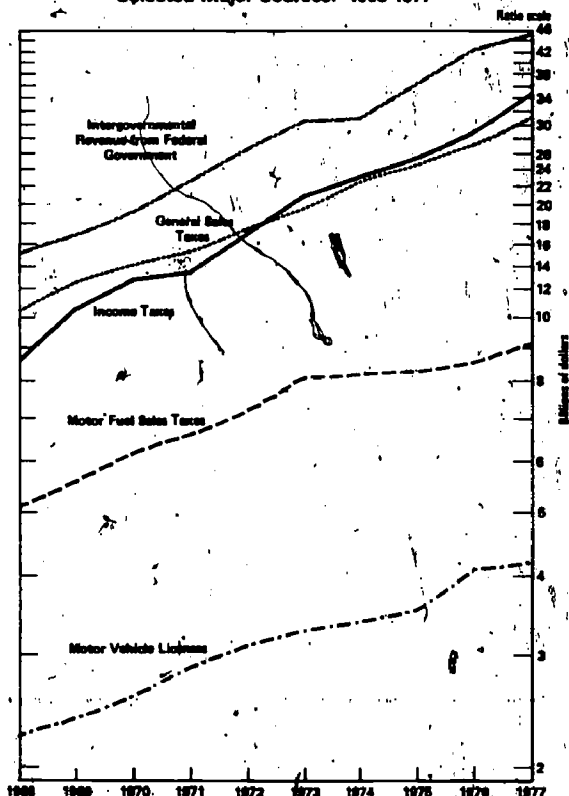
State general revenue totaled \$169.9 billion in fiscal 1977, up 11.7 percent from the 1976 amount.

Taxes provided \$101.1 billion, or 59.5 percent of the 1977 total of State general revenue. Charges and miscellaneous general revenue increased 10.8 percent to \$20.1 billion.

Intergovernmental revenue totaled \$48.7 billion, or 8.9 percent more than the 1976 amount of \$44.7 billion. The 1977 figures include \$2.3 billion in State receipts from the Federal General Revenue Sharing program.

State tax revenue was up 13.3 percent in 1977 from the 1976 total. General sales and gross receipts taxes provided \$30.9 billion. The next ranking sales tax was the tax on motor fuel, which produced \$9.1 billion. Tobacco sales tax collections were \$3.5 billion in fiscal 1977. Sales taxes on public utilities totaled \$2.4 billion. Altogether, general and selective sales and gross receipts taxes were up \$5.0 billion to \$52.4 billion, or more than one-half of the total collected from all State tax sources.

Figure 1. Trends in State General Revenue From Selected Major Sources: 1968-1977



Motor vehicle license taxes produced \$4.2 billion in 1977. This category includes truck mileage and weight taxes, and other motor carrier taxes except those measured by gross receipts, net income, or assessed valuation.

The yield from individual income taxes (imposed by 44 States) totaled \$25.5 billion, up 18.9 percent from the 1976 figure. Corporation net income taxes amounted to \$9.2 billion in 1977, or 26.1 percent more than in the previous year.

Most States had an increase in general revenue between 1976 and 1977, as shown in table 5. Detail of general revenue for each State appears in table 7.

There were 13 State lotteries in operation during fiscal year 1977 providing \$1,191.6 million gross revenue as indicated by the following figures (in millions of dollars):

States	Gross revenue	Disposition of funds		
		Prizes	Adminis- tration and other	Proceeds available for other purposes
Connecticut..	46.5	17.2	2.5	26.8
Delaware.....	6.3	3.1	2.2	1.1
Illinois.....	110.6	49.7	8.6	52.2
Maine.....	6.4	2.9	2.0	1.6
Maryland....	166.0	84.7	13.3	68.0
Massachusetts	148.5	67.8	14.1	66.6
Michigan.....	255.5	117.8	27.5	110.3
New Hampshire	7.6	3.2	1.9	2.5
New Jersey...	187.1	95.9	13.3	77.9
New York ¹	31.8	28.6	8.6	-
Ohio.....	105.8	29.0	11.2	60.9
Pennsylvania.	100.7	31.4	15.3	54.0
Rhode Island.	18.8	8.4	2.0	8.3

¹ Includes operations from August 1976.

GENERAL EXPENDITURE

State general expenditure amounted to \$166.0 billion in fiscal 1977, or 8.0 percent more than in 1976.

Of the 1977 total, education accounted for a larger fraction of State spending than any other function. In 1977, the States spent \$64.0 billion for education, or 7.4 percent more than in 1976. Federal aid for State and local education programs, including Federal grants channeled through the States to local public schools, shared in financing this increase.

State fiscal aid to local governments for support of public schools amounted to \$37.0 billion in 1977, as compared with \$34.1 billion in 1976. Expenditure for State institutions of higher education totaled \$21.2 billion in 1977. This amount includes \$2.5 billion for operation of auxiliary enterprises, such as dormitories and dining halls. State revenue from charges of these activities amounted to \$2.8 billion. Amounts for education do not include expenditure for university-operated hospitals serving the public (classified under hospitals) or for agricultural experiment stations and extension services (classified under natural resources).

Expenditure for public welfare totaled \$32.8 billion, an increase of \$3.1 billion from 1976. This was largely accounted for by a 14.3 percent increase of medical vendor payments, from \$11.0 billion in fiscal 1976 to \$12.6 billion in 1977.

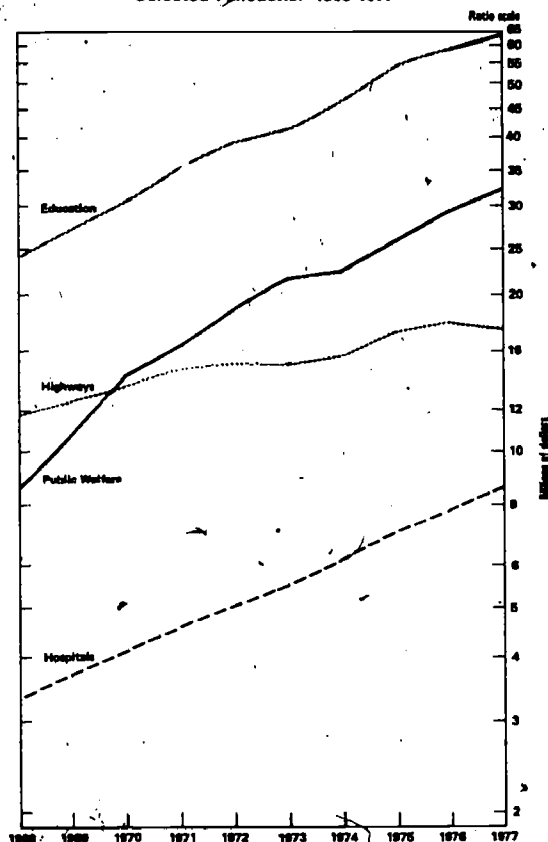
Some States supplement the Federal minimum grants with intergovernmental payments to the Federal Government or give supplemental checks directly to persons qualifying for these aid programs. State transfers to local governments for welfare services total \$8.8 billion. However, wide variation exists among the States as to which unit of government provides particular welfare services.

State expenditure for highways in 1977 amounted to \$17.5 billion, or 3.3 percent less than in the previous year. About \$3.6 billion was paid to local governments for highway purposes. Of the other \$13.9 billion, \$13.2 billion was for regular State highway facilities and the remainder was for toll roads and bridges (generally administered by semiautonomous agencies of the State governments).

Most direct expenditure by the States for highways consists of capital outlay—mainly construction but also involving the purchase of land and equipment. Capital expenditure for regular highway facilities decreased \$1.5 billion from the previous year to \$9.1 billion in fiscal 1977. Capital outlay for State toll highway facilities amounted to \$291 million. Current spending for the operation of State toll facilities amounted to \$392 million in 1977. Revenue from toll charges produced \$1.0 billion.

Spending for hospitals, the fourth major State function, rose 11.8 percent to total \$8.7 billion in 1977.

Figure 2. Trends in State General Expenditure for Selected Functions: 1968-1977



Some increases occurred from 1976 to 1977 in State spending for almost all general government functions, as shown in tables 1 and 5. Detailed figures on expenditure for each State appear in tables 8-11.

The comprehensive data on State general expenditure which are presented in this report include not only current operation spending but also any applicable amounts for assistance and subsidies, capital outlay, and intergovernmental expenditure. It should be noted that these figures include payments for general-government purposes from all sources and funds, including any amounts spent from borrowing and from previous period balances, as well as from current revenues. However, expenditures for specific functions do not include any amounts for debt service costs. Interest payments on debt are not classified under particular functions for which debt may have been incurred, but rather are shown in the single "Interest" category.

EXPENDITURE BY CHARACTER AND OBJECT

The foregoing discussion has dealt with expenditure mainly in terms of purposes and functions served. This report also provides distributions of State expenditure (including amounts for liquor stores and insurance trust purposes as well as general government purposes) in terms of the kinds of spending involved—current operations, capital outlay, intergovernmental payments, assistance and subsidies, interest, etc.

Total State spending for personal services was \$35.8 billion, or 18.7 percent of all State expenditure in 1977. Personal service costs are mainly for "current operation," but include also some amounts for force-account construction.

Following is a summary of State expenditure by character and object:

Item	1976-77 amount (millions of dollars)	Per- cent of total	Percent increase or decrease (-) from 1975-76
Total.....	191,238	100.0	5.1
Intergovernmental expenditure.....	62,470	32.7	8.0
Direct expenditure...	128,768	67.3	4.6
Current operation..	75,857	39.7	11.3
Capital outlay.....	16,793	8.8	-6.7
Construction.....	13,620	7.1	-10.9
Purchase of land and existing structures.....	1,696	0.9	33.1
Equipment.....	1,477	0.8	19.9
Assistance and subsidies.....	7,556	4.0	3.6
Interest on debt...	5,136	2.7	24.1
Insurance benefits and repayments....	23,426	12.2	48.0

LIQUOR STORE FINANCES

Sales revenue of liquor stores which are operated by 17 State governments totaled \$2.2 billion in 1977, and liquor stores expenditure amounted to \$1.8 billion. Amounts reported for these categories do not include revenue from State taxes which are collected through liquor monopoly systems, nor distinguishable expenditure for licensing and law enforcement activities in connection with these systems. Such amounts are treated as general revenue and general expenditure, respectively.

INSURANCE TRUST FINANCES

Every State operates a system of unemployment insurance and one or more public-employee retirement systems. Most of the States also administer workmen's compensation systems, and a few have other social insurance systems involving the payment of cash benefits from accumulated fund reserves. Transactions of these various systems—exclusive of administrative cost (treated as general expenditure) and of State contributions (classified as intragovernmental transactions)—are reported as insurance trust revenue and insurance trust expenditure.

The presentation of State unemployment compensation finances has been revised to include special compensation for ex-Federal employees as well as extended payments for the unemployed who have exhausted benefits permitted by regular unemployment compensation (see table 18 for a listing of specific unemployment programs included). Fiscal years 1974-75 and 1975-76 unemployment compensation fund data have been adjusted to incorporate these changes.

Revenue of the State unemployment compensation systems totaled \$15.2 billion in fiscal 1977, of which \$6.5 billion was contributed by the Federal Government and the remaining \$8.8 billion was largely derived from the State unemployment compensation payroll tax. Unemployment benefits paid in fiscal 1977 totaled \$14.6 billion, of which \$8.6 billion was regular compensation and \$6.0 billion was for extended or special compensation. Fund balances of the State unemployment compensation systems amounted to \$5.0 billion at the end of the 1977 fiscal year.

State-administered employee-retirement systems had revenue from contributions and investment earnings that totaled \$14.4 billion in fiscal 1977, and made payments for benefits and withdrawals amounting to \$6.9 billion. Lesser amounts were involved for workmen's compensation and scattered other insurance trust systems.

INDEBTEDNESS, BORROWING, AND DEBT REDEMPTION

Of the \$90.2 billion of State debt outstanding at the end of fiscal 1977, all except \$3.0 billion was of long-term nature. In addition to \$42.9 billion of long-term obligations backed by the States' full faith and credit, \$44.3 billion of nonguaranteed debt was outstanding.

Net long-term State debt—allowing for debt offsets of \$19.6 billion—amounted to \$67.6 billion at the end of the 1977 fiscal year.

CASH AND SECURITY HOLDING

The aggregate of all State cash and security holdings was 11.8 percent higher at the end of fiscal 1977 than a year earlier. Components making up the \$175.7 billion total moved differently during the year, as indicated by the table below.

Item	1976-77 amount (millions of dollars)	Per- cent of total	Percent increase or decrease (-) from 1975-76
Total cash and security holdings	175,713	100.0	11.8
Insurance trust systems.....	105,082	59.8	11.0
Employee retirement	94,913	54.0	10.6
Unemployment compensation.....	4,956	2.8	12.0
Other.....	5,213	3.0	17.3
Other than insurance trust systems.....	70,631	40.2	13.0
Offsets to long-term debt.....	19,600	11.2	23.4
Bond funds.....	7,923	4.5	6.4
Other.....	43,108	24.5	10.0

INDIVIDUAL STATE COMPARISONS

There is a considerable range among the States in per capita financial amounts. This is illustrated in the following tabulation distributing the 50 State governments according to the magnitude of their per capita revenue, expenditure, and debt for fiscal 1977.

Per capita amounts	General revenue		General expend- iture	Debt outstanding	
	Total	Taxes		Total	Net long- term
Less than \$100	-	-	-	8	14
\$100 to \$150..	-	-	-	5	6
\$150 to \$200..	-	-	-	5	3
\$200 to \$250..	-	1	-	2	2
\$250 to \$300..	-	1	-	4	4
\$300 to \$350..	-	2	-	5	5
\$350 to \$400..	-	8	-	3	2
\$400 to \$450..	-	15	-	1	2
\$450 to \$500..	-	8	-	2	2
\$500 to \$550..	2	6	1	2	1
\$550 to \$600..	2	5	5	2	-
\$600 to \$700..	8	2	8	1	4
\$700 to \$800..	16	1	14	2	1
\$800 to \$900..	9	-	13	1	1
\$900 or more..	13	1	9	7	3

Represents zero or rounds to zero.

SOURCES AND LIMITATIONS OF DATA

Most of the data for this report was compiled by trained representatives of the Bureau of the Census from official records and reports of the various States. The figures were classified according to standard categories for reporting of State finances. Data in this report are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through careful examining, editing, and tabulating the data submitted.

Some portions of the finance statistics being reported were gathered by mail canvassing of individual State institutions of offices. This procedure applied to State tax revenue (for which data on a preliminary basis appeared in the report *State Government Tax Collections in 1977* issued in December 1977), to some debt figures; and to the statistics on finances of employee-retirement systems and miscellaneous other insurance trust systems. Data on the finances of unemployment compensation systems were obtained from the Employment and Training Administration of the U.S. Department of Labor; and figures on State revenue from Federal grants for hospital construction were obtained from the U.S. Public Health Service. Data concerning State institutions of higher education were provided by the Office of Education of the U.S. Department of Health, Education, and Welfare.

The cooperation of State and Federal agencies in providing information needed for this report is gratefully acknowledged.

Reporting on governmental finances by the Bureau of the Census involves presentation of data in terms of uniform categories. Revenue items of the same kind are merged, for example, and expenditure amounts for similar purposes are combined also, regardless of the number of funds involved.

In most instances, the data presented in this report pertain to the respective States' fiscal years (which end June 30 in all except four instances, as indicated by footnote 1 on page 1). However, there are some State government agencies, including a number of toll highway authorities, which operate on a different fiscal year basis. In such instances, where data are not readily available for the basic State fiscal year, figures for these agencies are used which pertain to the agency fiscal year that ended within the period of the State's regular fiscal year.

The financial data in this publication are limited in their coverage to State governments, and provide no measure of local government finances as such, except indirectly through the reporting of State intergovernmental transactions. Financial statistics covering both State and local governments, including comparative data for key items on a State-by-State basis, will appear in the report *Governmental Finances in 1976-77* which is scheduled for publication in October 1978.

Caution must be used in attempting to draw conclusions from direct comparisons of financial amounts for individual State governments. Some State governments directly administer certain activities which elsewhere are undertaken by local governments, with or without State fiscal aid. The fraction which State government amounts make up of consolidated State-local totals, therefore, differs materially from one State area to another. Percentage figures illustrating this variation, in terms of 1976 tax revenue data, and also in terms of fiscal 1976 direct general expenditure, are presented in table 21.

Table 1. Summary of State Government Finances: 1975 to 1977

Item	Amount (millions of dollars)			Percent increase or decrease (-)		Percent distribution, 1977	Per capita, 1977
	1977	1976	1975	1976 to 1977	1975 to 1976		
REVENUE							
TOTAL	204 475	183 821	157 033	11.2	17.1	(X)	948.21
GENERAL REVENUE	169 866	152 118	134 611	11.7	13.0	100.0	787.72
INTERGOVERNMENTAL REVENUE	48 676	44 717	37 827	8.9	18.2	28.7	225.72
FROM FEDERAL GOVERNMENT	45 938	42 013	36 148	9.3	16.2	27.0	213.03
PUBLIC WELFARE	18 723	16 867	14 247	11.0	18.4	11.0	86.82
EDUCATION	9 035	8 661	7 859	4.3	9.9	5.3	41.90
HIGHWAYS	6 363	6 262	5 280	1.6	19.0	3.7	29.51
GENERAL REVENUE SHARING	2 266	2 102	2 066	7.8	1.8	1.3	10.51
EMPLOYMENT SECURITY ADMINISTRATION	1 833	1 658	1 521	10.5	9.0	1.1	8.50
HEALTH AND HOSPITALS	1 532	1 235	1 102	24.0	12.1	0.9	7.11
NATURAL RESOURCES	657	642	599	-0.7	7.1	0.4	2.96
AIRPORTS	70	96	121	-27.4	-21.0	(2)	0.32
OTHER	5 480	4 489	3 352	22.1	33.9	3.2	25.41
FROM LOCAL GOVERNMENTS	2 737	2 704	1 680	1.2	61.0	1.6	12.69
TAXES	101 085	89 256	80 155	13.3	11.4	59.5	468.76
SALES AND GROSS RECEIPTS	52 362	47 391	43 346	10.5	9.3	30.8	242.82
GENERAL	30 896	27 333	24 780	13.0	10.3	18.2	143.27
SELECTIVE	21 466	20 058	18 566	7.0	8.0	2.6	99.55
MOTOR FUEL	9 088	8 660	8 255	4.9	4.9	5.4	42.15
TOBACCO PRODUCTS	3 500	3 462	3 286	1.1	5.4	2.1	16.23
ALCOHOLIC BEVERAGES	2 120	2 057	1 963	3.0	4.8	1.2	9.83
INSURANCE	2 336	1 960	1 751	19.2	12.0	1.4	10.83
PUBLIC UTILITIES	2 363	2 060	1 740	14.7	18.4	1.4	10.96
PARIMUTUELS	721	719	676	0.3	6.3	0.4	3.34
OTHER	1 338	1 139	894	17.5	27.4	0.8	6.20
LICENSE TAXES	7 149	6 899	6 289	3.6	9.7	4.2	33.15
MOTOR VEHICLES	4 243	4 046	3 655	4.9	10.7	2.5	19.68
CORPORATIONS IN GENERAL	1 041	1 135	1 041	-8.3	8.9	0.6	4.83
MOTOR VEHICLE OPERATORS	344	310	286	10.8	8.7	0.2	1.60
HUNTING AND FISHING	355	322	296	4.0	8.7	0.2	1.55
ALCOHOLIC BEVERAGES	177	154	147	14.8	4.5	0.1	0.82
OTHER	1 010	933	863	8.3	8.1	0.6	4.68
INDIVIDUAL INCOME	25 493	21 448	18 819	18.9	14.0	15.0	118.22
CORPORATION NET INCOME	9 174	7 273	6 642	26.1	9.5	5.4	42.54
DEATH AND GIFT	1 805	1 513	1 418	19.2	6.7	1.1	8.37
PROPERTY	2 260	2 118	1 451	6.7	45.9	1.3	10.48
SEVERANCE	2 168	2 029	1 741	6.9	16.5	1.3	10.05
DOCUMENTARY AND STOCK TRANSFER	630	545	415	15.6	31.3	0.4	2.92
OTHER	88	40	33	9.3	19.8	(2)	0.20
CHARGES AND MISCELLANEOUS GENERAL REVENUE	20 106	18 145	16 629	10.8	9.1	11.8	93.24
CURRENT CHARGES	12 768	11 652	10 437	9.6	11.7	7.5	59.21
EDUCATION	6 818	6 347	5 751	7.4	10.4	4.0	31.62
STATE INSTITUTIONS OF HIGHER EDUCATION	6 678	6 212	5 625	7.5	10.4	3.9	30.97
AUXILIARY ENTERPRISES	2 830	2 628	2 326	7.7	13.0	1.7	13.12
OTHER	3 848	3 584	3 299	7.4	8.7	2.3	17.85
OTHER EDUCATION	140	136	126	3.1	4.3	0.1	0.65
HOSPITALS	2 370	2 116	1 750	12.0	20.9	1.4	10.99
HIGHWAYS	1 106	1 054	991	5.0	6.3	0.7	5.13
TOLL FACILITIES	1 016	960	907	5.8	5.9	0.6	4.71
OTHER	90	93	84	-3.1	10.9	0.1	0.42
MISCELLANEOUS COMMERCIAL ACTIVITIES	811	654	632	23.9	3.5	0.5	3.76
NATURAL RESOURCES	557	359	318	55.3	12.9	0.3	2.58
OTHER	1 106	1 123	994	-1.5	12.9	0.7	5.13
MISCELLANEOUS GENERAL REVENUE	7 338	6 493	6 193	13.0	4.8	4.3	34.85
INTEREST EARNINGS	3 475	3 387	3 731	2.6	-9.2	2.0	16.12
RENTS AND ROYALTIES	957	958	711	-0.2	34.7	0.6	4.44
DONATIONS	835	766	665	8.9	15.2	0.5	3.87
FINES AND FORFEITS	245	212	192	15.8	10.4	0.1	1.14
SALE OF PROPERTY	106	73	68	45.9	7.6	0.1	0.49
OTHER	1 720	1 096	826	56.8	32.8	1.0	7.97
INSURANCE TRUST REVENUE	32 365	29 508	20 293	9.7	45.4	100.0	150.09
EMPLOYEE RETIREMENT	14 441	12 171	10 182	18.6	19.5	44.6	66.97
UNEMPLOYMENT COMPENSATION	15 213	15 068	8 113	1.0	85.7	47.0	70.56
WORKMEN'S COMPENSATION	2 039	1 668	1 406	22.3	18.6	6.3	9.46
OTHER	671	601	592	11.7	1.6	2.1	3.11
LIQUOR STORES REVENUE	2 204	2 196	2 129	2.2	3.1	(X)	10.47

See footnotes at end of table.

Table 1. Summary of State Government Finances: 1975 to 1977—Continued

Item	Amount (millions of dollars)			Percent increase or decrease (-)		Percent distribution, 1977	Per capita, 1977
	1977	1976	1975	1976 to 1977	1975 to 1976		
EXPENDITURE, BY CHARACTER AND OBJECT							
TOTAL	191 238	180 926	158 882	5.1	13.9	100.0	886.71
INTERGOVERNMENTAL EXPENDITURE	62 470	57 858	51 928	8.0	11.3	32.7	289.69
DIRECT EXPENDITURE	128 768	123 069	106 905	4.6	15.1	67.3	597.14
CURRENT OPERATION	75 857	68 175	60 793	11.3	12.1	39.7	351.77
CAPITAL OUTLAY	16 793	18 089	17 307	-6.7	4.1	8.6	77.88
CONSTRUCTION	13 620	15 285	14 443	-10.9	5.8	7.1	63.16
LAND AND EXISTING STRUCTURES	1 696	1 274	1 475	33.1	-13.6	0.9	7.86
EQUIPMENT	1 477	1 450	1 389	1.9	4.3	0.9	6.85
INSURANCE BENEFITS AND REPAYMENTS	23 426	25 455	18 860	-8.0	35.0	14.2	108.63
ASSISTANCE AND SUBSIDIES	7 556	7 290	6 675	3.6	9.2	4.0	35.04
INTEREST ON DEBT	5 136	4 140	3 272	-24.1	26.5	2.7	23.82
EXHIBIT: TOTAL PERSONAL SERVICES	35 780	32 856	30 296	-8.4	8.4	18.7	165.92
EXPENDITURE, BY FUNCTION							
TOTAL	191 238	180 926	158 882	5.1	13.9	-	884.00
GENERAL EXPENDITURE	165 995	153 690	138 303	8.0	11.1	100.0	769.77
INTERGOVERNMENTAL EXPENDITURE	62 470	57 858	51 928	8.0	11.3	37.6	289.69
STATE PAYMENTS TO FEDERAL GOVERNMENT	1 386	1 180	979	17.5	21.0	0.8	6.43
DIRECT EXPENDITURE	103 525	95 832	86 326	8.0	11.0	62.4	480.08
EDUCATION	64 037	59 630	54 012	7.4	10.4	38.6	296.96
INTERGOVERNMENTAL EXPENDITURE	36 975	34 084	31 110	8.5	9.6	22.3	171.46
DIRECT EXPENDITURE	27 062	25 546	22 902	5.9	11.5	16.3	125.50
STATE INSTITUTIONS OF HIGHER EDUCATION	21 166	19 707	17 696	7.4	11.4	12.6	98.15
CURRENT OPERATION	18 853	17 290	15 463	9.0	11.9	11.4	87.43
AUXILIARY ENTERPRISES	2 498	2 294	2 048	8.9	12.0	1.5	11.58
OTHER	16 355	14 996	13 415	9.1	11.8	9.9	75.84
CAPITAL OUTLAY	2 313	2 417	2 233	-4.3	8.3	1.4	10.73
LOCAL SCHOOLS	651	600	536	8.4	12.1	0.4	3.02
OTHER	5 246	5 239	4 670	0.1	12.2	3.2	24.33
PUBLIC WELFARE	32 779	29 633	25 559	10.6	15.9	19.8	152.01
INTERGOVERNMENTAL EXPENDITURE	10 133	9 478	8 182	6.9	17.0	6.1	46.99
SUPPLEMENTAL SECURITY INCOME PROGRAMS	1 377	1 169	948	17.7	21.1	0.8	6.38
DIRECT EXPENDITURE	22 646	20 157	17 457	12.3	15.5	13.6	105.02
VENDOR PAYMENTS FOR MEDICAL CARE	12 616	11 035	9 420	14.3	17.1	7.6	58.50
CASH ASSISTANCE PAYMENTS	5 819	5 586	4 986	4.7	11.4	3.5	26.98
CATEGORICAL PROGRAMS	5 308	5 203	4 661	2.0	11.6	3.2	24.61
OTHER	511	353	325	44.6	8.6	0.3	2.37
OTHER	4 212	3 564	3 052	18.1	16.9	2.5	19.53
HIGHWAYS	17 496	18 298	17 483	-3.3	3.5	10.5	81.14
INTERGOVERNMENTAL EXPENDITURE	3 631	3 241	3 225	12.0	0.5	2.2	16.84
DIRECT EXPENDITURE	13 865	14 860	14 258	-6.7	4.2	8.4	64.30
REGULAR HIGHWAY FACILITIES	13 183	14 223	13 583	-7.5	4.7	7.9	61.13
CURRENT OPERATION	4 103	3 615	3 386	13.5	6.8	2.5	18.97
CAPITAL OUTLAY	9 080	10 608	10 197	-4.4	4.0	5.5	41.97
TOLL HIGHWAY FACILITIES	683	636	675	-7.3	-5.7	0.4	3.18
HOSPITALS	8 743	7 821	7 095	11.8	10.2	5.3	40.54
INTERGOVERNMENTAL EXPENDITURE	120	96	78	25.7	22.5	0.1	0.54
DIRECT EXPENDITURE	8 622	7 726	7 016	11.6	10.1	5.2	39.98
STATE HOSPITALS	8 364	7 572	6 891	10.3	9.9	5.0	38.79
CURRENT OPERATION	7 563	6 918	6 227	9.3	11.1	4.6	35.07
CAPITAL OUTLAY	801	655	663	22.4	-1.3	0.5	3.72
OTHER HOSPITALS (NONGOVERNMENTAL)	258	153	126	68.2	21.9	0.2	1.20
NATURAL RESOURCES	4 369	3 863	3 554	13.1	8.7	2.6	20.26
AGRICULTURE	1 548	1 516	1 373	2.1	10.4	0.9	7.18
FISH AND GAME	543	475	445	14.2	6.8	0.3	2.52
FORESTRY AND PARKS	1 602	1 243	1 164	28.9	6.8	1.0	7.43
OTHER	677	629	572	7.6	9.9	0.4	3.14
HEALTH	3 865	3 289	3 063	17.5	7.4	2.3	18.92
CORRECTION	2 882	2 480	2 203	16.2	12.6	1.7	13.57
FINANCIAL ADMINISTRATION	2 241	1 955	1 792	14.6	9.1	1.4	10.39
EMPLOYMENT SECURITY ADMINISTRATION	1 698	1 570	1 509	8.2	4.0	1.0	7.88
POLICE PROTECTION	1 690	1 569	1 423	7.7	10.2	1.0	7.84
GENERAL CONTROL	1 858	1 688	1 496	10.1	12.8	1.1	8.62
PROTECTIVE INSPECTION AND REGULATION, N.E.C.	1 189	1 090	999	9.1	9.1	0.7	5.51
MISCELLANEOUS COMMERCIAL ACTIVITIES	1 563	1 124	1 045	39.0	7.6	0.9	7.25
GENERAL PUBLIC BUILDINGS	557	566	568	-1.6	-0.3	0.3	2.58
AIRPORTS	235	369	366	-36.3	0.6	0.1	1.09
WATER TRANSPORT AND TERMINALS	276	243	221	14.0	9.6	0.2	1.28
LIBRARIES	236	229	215	3.3	6.3	0.1	1.09
HOUSING AND URBAN RENEWAL	353	465	632	-24.1	-26.4	0.2	1.64
VETERANS' SERVICES	54	64	363	-15.6	-82.3	(Z)	0.25
INTEREST ON DEBT	5 136	4 140	3 272	24.1	26.5	3.1	23.82
INTERGOVERNMENTAL EXPENDITURE, N.E.C.	9 323	8 760	7 414	6.4	18.2	5.6	43.09
GENERAL LOCAL GOVERNMENT SUPPORT	6 373	5 674	5 129	12.3	10.6	3.8	29.46
OTHER	2 950	3 086	2 285	-4.4	35.1	1.8	13.68
ALL OTHER	5 415	5 041	4 020	7.4	25.4	3.3	25.11

See footnotes at end of table.

SUMMARY

Table 1. Summary of State Government Finances: 1975 to 1977—Continued

Item	Amount (millions of dollars)			Percent increase or decrease (-)		Percent distribution, 1977	Per capita, 1977 ¹
	1977	1976	1975	1976 to 1977	1975 to 1976		
EXPENDITURE, BY FUNCTION--CONTINUED							
INSURANCE TRUST EXPENDITURE	23 426	25 455	18 860	-8.0	35.0	100.0	108.63
UNEMPLOYMENT COMPENSATION	14 611	17 780	12 245	-17.8	45.2	62.4	67.76
EMPLOYEE RETIREMENT	6 930	6 045	5 160	14.6	17.2	29.6	32.14
WORKMEN'S COMPENSATION	1 326	1 070	910	23.9	17.6	5.7	6.15
OTHER	559	559	545	(2)	2.5	2.4	2.59
LIQUOR STORES EXPENDITURE	1 817	1 781	1 719	2.0	3.6	-	8.43
INDEBTEDNESS AND DEBT TRANSACTIONS							
DEBT AT END FISCAL YEAR	90 200	84 825	72 127	6.3	17.6	100.0	418.29
LONG-TERM	87 184	78 814	67 548	10.6	16.7	96.7	404.30
NONGUARANTEED	44 271	39 972	33 812	10.8	18.2	49.1	205.30
FULL FAITH AND CREDIT	42 913	38 842	33 736	10.5	15.1	47.6	199.00
SHORT-TERM	3 016	6 011	4 579	-49.8	31.3	3.3	13.99
NET LONG-TERM DEBT AT END OF FISCAL YEAR	67 560	62 934	58 388	7.4	7.8	-	313.30
FULL FAITH AND CREDIT ONLY	37 347	34 129	29 503	9.4	15.7	-	173.19
LONG-TERM DEBT AT END OF FISCAL YEAR, BY FUNCTION:							
TOTAL	87 184	78 814	67 548	10.6	17.6	100.0	404.30
OTHER HIGHWAY FACILITIES	10 460	10 640	9 722	-1.7	9.5	12.0	48.51
STATE INSTITUTIONS OF HIGHER EDUCATION	12 041	11 412	10 535	-8.3	5.5	13.8	55.84
TOLL HIGHWAY FACILITIES	6 203	6 409	6 610	-3.2	-3.0	7.1	28.77
LOCAL SCHOOLS	4 048	4 034	3 895	0.4	3.6	4.6	18.77
OTHER EDUCATION:	3 259	2 908	2 591	12.1	12.2	3.7	15.11
HOSPITALS	3 269	2 688	2 331	21.6	15.3	3.7	15.16
WATER TRANSPORT AND TERMINALS	566	577	546	-2.0	5.7	0.6	2.62
VETERANS' BONUSES	604	582	561	3.9	3.7	0.7	2.80
OTHER AND UNALLOCABLE	46 734	39 859	30 757	17.2	29.6	53.6	216.72
LONG-TERM DEBT ISSUED	12 377	13 865	8 392	-10.7	65.2	100.0	57.39
FULL FAITH AND CREDIT	5 842	6 365	4 335	-8.2	46.8	47.2	27.09
NONGUARANTEED	6 534	7 500	4 057	-12.9	84.9	52.8	30.30
ORIGINAL ISSUES	10 873	13 749	8 392	-20.9	63.8	87.9	50.42
REFUNDING ISSUES	1 504	117	-	(2)	(2)	12.1	6.97
LONG-TERM DEBT RETIRED	4 016	2 968	2 920	35.3	1.6	100.0	18.62
REDEEMED	3 678	2 915	2 908	26.2	0.2	91.6	17.06
REFUNDED	338	53	12	536.5	346.4	8.4	1.57
BORROWING	11 101	15 805	9 663	-29.8	63.6	-	51.48
DEBT REDEMPTION	6 875	3 585	2 922	91.8	22.7	-	31.88
CASH AND SECURITY HOLDINGS							
TOTAL	175 713	157 210	140 748	11.8	11.7	100.0	814.84
CASH AND DEPOSITS, UNEMPLOYMENT COMPENSATION SYSTEMS	4 956	4 425	6 839	12.0	-35.3	2.8	22.98
OTHER CASH AND DEPOSITS	21 647	18 477	18 744	17.2	-1.4	12.3	100.38
SECURITIES	149 110	134 308	115 166	11.0	16.6	84.9	691.47
FEDERAL SECURITIES	29 108	22 787	19 415	27.7	17.4	16.6	134.98
UNITED STATES TREASURY	22 304	16 538	14 390	34.9	14.9	12.7	103.43
FEDERAL AGENCY	6 804	6 249	5 025	8.9	24.4	3.9	31.55
STATE AND LOCAL GOVERNMENT SECURITIES	6 732	7 142	1 637	-5.8	336.4	3.8	31.22
OTHER SECURITIES	113 271	104 378	94 113	8.5	10.9	64.5	525.27
CASH AND SECURITY HOLDINGS OF INSURANCE TRUST SYSTEMS	105 082	94 679	85 688	11.0	10.5	59.8	487.30
EMPLOYEE RETIREMENT	94 913	85 811	74 642	10.6	15.0	54.0	440.14
UNEMPLOYMENT COMPENSATION	4 956	4 425	6 839	12.0	-35.3	2.8	22.98
WORKMEN'S COMPENSATION	4 842	4 151	3 897	16.7	6.5	2.8	22.45
OTHER INSURANCE TRUST SYSTEMS	371	292	309	27.1	-5.5	0.2	1.72
CASH AND SECURITY HOLDINGS, OTHER THAN INSURANCE TRUST SYSTEMS	70 631	62 531	55 061	13.0	13.6	40.2	327.54
BY PURPOSE OF HOLDING:							
OFFSETS TO LONG-TERM DEBT	19 600	15 880	9 160	23.4	73.4	11.2	90.89
BOND FUNDS	7 923	7 447	8 103	6.4	-8.1	4.5	36.74
OTHER	43 108	39 204	37 798	10.0	3.7	24.5	199.90
BY TYPE OF ASSET:							
CASH AND DEPOSITS	20 572	17 527	17 751	17.4	-1.3	11.7	95.40
SECURITIES	50 059	45 004	37 310	11.2	20.6	28.5	232.14
FEDERAL GOVERNMENT SECURITIES	18 540	14 516	13 286	27.7	9.3	10.5	85.98
STATE AND LOCAL GOVERNMENT SECURITIES	5 541	5 469	1 284	1.3	325.9	3.2	25.70
OTHER SECURITIES	25 978	25 019	22 740	3.8	10.0	14.8	120.47

Note: Because of rounding, detail may not add to totals. Per capita and percent figures are computed on the basis of amounts rounded to the nearest thousand.

- Represents zero or rounds to zero. Revised. X Not applicable. Z Less than half the unit of measurement shown. ¹Based on provisional population as of July 1, 1977. ²Excessive percentage increase due to lack of refunding bonds issued in prior years.

STATE GOVERNMENT FINANCES IN 1977

Table 2. Summary of State Government Expenditure, by Character and Object: 1977
(Millions of dollars)

Purpose and function	Total	Intergovernmental expenditure	Direct expenditure						
			Total	Current operation	Assistance and subsidies, insurance trust, and interest	Capital outlay			
						Total	Construction	Land and existing structures	Equipment
TOTAL	191 238	62 470	128 768	75 857	36 118	16 793	13 620	1 696	1 477
GENERAL EXPENDITURE	165 895	62 470	103 525	74 046	12 692	16 787	13 620	1 693	1 474
EDUCATION	64 037	36 975	27 062	22 424	1 725	2 914	1 974	258	682
STATE INSTITUTIONS OF HIGHER EDUCATION	21 166	-	21 166	18 853	-	2 313	1 458	245	610
LOCAL SCHOOLS	651	-	651	441	-	209	186	1	23
OTHER	42 220	36 975	5 246	3 130	725	391	331	12	49
PUBLIC WELFARE	32 779	10 133	22 646	16 785	5 819	42	20	6	17
VENDOR PAYMENTS FOR MEDICAL CARE	12 616	-	12 616	12 616	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	5 819	-	5 819	-	5 819	-	-	-	-
OTHER VENDOR PAYMENTS	67	-	67	67	-	-	-	-	-
OTHER	14 278	10 133	4 145	4 103	-	42	20	6	17
HIGHWAYS	17 496	3 631	13 865	4 495	-	9 370	8 573	606	191
TOLL HIGHWAYS	683	-	683	392	-	291	282	2	7
REGULAR HIGHWAY FACILITIES	16 814	3 631	13 183	4 103	-	9 080	8 291	605	184
HOSPITALS	8 743	120	8 622	7 712	-	910	750	53	107
STATE HOSPITALS	364	-	364	364	-	801	641	53	107
OTHER	378	120	258	149	-	109	109	-	-
NATURAL RESOURCES	4 369	260	4 108	3 156	-	953	545	306	102
HEALTH	3 865	1 278	2 587	2 411	-	176	141	4	31
CORRECTION	2 882	123	2 759	2 446	-	313	223	48	42
FINANCIAL ADMINISTRATION	2 241	18	2 223	2 195	-	29	7	-	21
EMPLOYMENT SECURITY ADMINISTRATION	1 698	-	1 698	1 661	-	37	4	-	33
POLICE PROTECTION	1 690	120	1 569	1 451	-	118	23	7	89
GENERAL CONTROL	1 858	98	1 760	1 723	-	37	16	1	20
PROTECTIVE INSPECTION AND REGULATION	1 189	13	1 176	1 161	-	14	1	-	13
N.E.C.	1 563	-	1 563	810	-	752	375	351	26
MISCELLANEOUS COMMERCIAL ACTIVITIES	353	175	178	85	-	93	92	-	-
HOUSING AND URBAN RENEWAL	557	-	557	291	-	266	248	14	4
GENERAL PUBLIC BUILDINGS	235	46	188	83	-	106	95	7	4
AIRPORTS	276	17	260	142	-	118	96	11	11
WATER TRANSPORT AND TERMINALS	236	139	97	90	-	7	2	-	5
LIBRARIES	54	-	54	41	-	12	1	-	-
VETERANS' SERVICES	19 874	323	10 551	4 883	5 136	532	436	20	75
ALL OTHER	-	-	-	-	-	-	-	-	-
INSURANCE TRUST EXPENDITURE	23 426	-	23 426	-	23 426	-	-	-	-
LIQUOR STORES EXPENDITURE	1 817	-	1 817	1 811	-	-	1	2	3

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

¹ Assistance and subsidies.

² Interest on debt.

³ Insurance benefits and withdrawals.

SUMMARY

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Table 3. Summary of State Government Finances, by State: 1977

(Thousands of dollars)

State	Revenue				Borrowing	Expenditure				Debt redemption
	Total	General	Insurance trust	Liquor stores		Total	General	Insurance trust	Liquor stores	
ALL STATES	204 474 864	169 866 135	32 364 664	2 244 065	11 100 827	191 237 957	165 995 034	23 425 988	1 816 935	6 874 786
ALABAMA	3 124 417	2 649 994	367 282	107 141	73 193	2 966 281	2 593 982	273 404	98 895	55 070
ALASKA	1 391 605	1 220 263	171 342	-	146 141	1 147 589	1 028 906	118 683	-	57 670
ARIZONA	2 107 037	1 734 733	372 304	-	13 731	1 865 661	1 696 911	168 750	-	2 346
ARKANSAS	1 568 624	1 395 087	173 537	-	7 372	1 521 155	1 386 550	134 605	-	6 137
CALIFORNIA	26 108 228	20 737 318	5 370 910	-	587 855	22 439 586	19 013 777	3 425 809	-	316 620
COLORADO	2 394 258	2 001 520	392 738	-	34 459	2 151 503	1 959 284	192 219	-	9 170
CONNECTICUT	2 857 967	2 327 037	530 930	-	375 460	2 656 060	2 139 424	116 636	-	280 751
DELAWARE	712 204	638 263	73 941	-	69 804	696 692	620 612	76 080	-	64 599
FLORIDA	5 707 077	4 851 120	855 957	-	320 965	5 391 507	4 905 515	485 992	-	57 446
GEORGIA	3 579 450	3 180 603	398 847	-	47 885	3 440 030	3 115 966	324 064	-	69 200
HAWAII	1 456 564	1 228 873	227 691	-	178 273	1 502 093	1 352 667	149 426	-	56 789
IDAH0	785 989	659 704	95 846	30 439	14 089	772 627	684 211	66 095	22 321	1 276
ILLINOIS	9 852 612	8 166 462	1 686 150	-	784 550	9 939 241	8 527 685	1 411 556	-	178 761
INDIANA	3 763 796	3 437 090	326 702	-	3 000	3 456 564	3 186 557	270 007	-	27 068
IOWA	2 542 726	2 154 486	283 556	104 684	2 930	2 552 312	2 293 244	180 602	78 466	4 849
KANSAS	1 766 107	1 604 009	162 098	-	93 600	1 718 999	1 590 982	127 817	-	22 809
KENTUCKY	2 980 435	2 650 503	329 932	-	164 530	2 848 694	2 577 735	270 959	-	120 489
LOUISIANA	3 685 114	3 216 145	468 969	-	381 245	3 646 738	3 278 254	368 484	-	69 607
MAINE	1 024 998	862 847	127 739	34 412	60 935	981 474	803 719	143 276	34 479	33 386
MARYLAND	3 933 699	3 491 869	441 830	-	543 165	3 918 843	3 553 955	364 888	-	148 064
MASSACHUSETTS	5 669 948	4 968 600	701 348	-	621 798	5 520 145	4 756 516	763 629	-	364 854
MICHIGAN	9 689 212	7 891 575	1 459 352	338 285	216 741	9 070 835	7 649 278	1 141 258	280 299	150 252
MINNESOTA	4 385 035	3 867 665	517 370	-	355 350	4 157 681	3 821 318	336 365	-	107 281
MISSISSIPPI	2 030 629	1 759 384	194 689	76 556	76 704	1 922 027	1 738 353	117 941	65 733	33 661
MISSOURI	3 099 860	2 632 790	466 870	-	156 739	2 790 077	2 466 856	323 221	-	62 745
MONTANA	850 823	669 969	141 536	39 318	21 470	783 421	667 898	83 024	32 499	5 133
NEBRASKA	1 119 368	1 044 090	75 278	-	-	1 042 162	998 557	43 605	-	4 754
NEVADA	762 457	527 434	235 023	-	5 000	632 780	509 765	123 015	-	2 690
NEW HAMPSHIRE	636 339	461 530	165 501	109 308	96 360	677 139	549 958	40 967	86 214	36 705
NEW JERSEY	7 038 175	5 370 256	1 667 919	-	344 516	6 827 632	5 452 326	1 375 306	-	306 163
NEW MEXICO	1 349 306	1 215 326	133 980	-	39 243	1 137 043	1 061 998	75 045	-	12 030
NEW YORK	22 667 068	18 805 597	3 861 471	-	1 804 774	21 252 546	18 408 079	2 844 467	-	3 183 703
NORTH CAROLINA	4 574 592	4 026 279	548 313	-	150 849	4 357 782	3 968 161	389 621	-	51 815
NORTH DAKOTA	736 073	677 857	58 216	-	-	678 657	627 484	51 173	-	2 760
OHIO	8 975 675	6 061 522	2 590 725	323 428	317 973	8 168 648	6 409 900	1 515 995	242 753	137 216
OKLAHOMA	2 283 116	2 110 124	172 992	-	8 690	2 138 132	1 965 897	172 235	-	25 624
OREGON	2 638 018	1 965 340	557 744	114 934	483 065	2 272 393	1 901 338	303 512	67 543	49 450
PENNSYLVANIA	11 091 470	8 588 406	2 052 468	450 596	662 203	11 207 936	947 844	1 873 687	386 405	193 022
RHODE ISLAND	1 037 637	850 549	187 088	-	119 925	972 252	803 633	168 619	-	44 990
SOUTH CAROLINA	2 414 949	2 135 404	279 545	-	112 810	2 334 336	2 143 924	190 412	-	61 760
SOUTH DAKOTA	543 702	492 966	50 736	-	93 788	528 910	504 903	24 007	-	2 015
TENNESSEE	2 933 213	2 625 899	307 314	-	263 482	2 854 020	2 552 410	301 610	-	48 428
TEXAS	8 847 332	8 090 170	757 162	-	127 962	7 829 437	7 349 113	480 324	-	85 449
UTAH	1 237 698	1 040 213	159 947	37 538	-	1 177 333	1 054 771	94 449	28 113	6 756
VERMONT	572 997	485 906	59 652	27 439	64 577	535 769	460 936	47 579	27 254	26 838
VIRGINIA	4 098 080	3 576 392	332 320	189 368	205 376	3 926 729	3 518 413	249 001	159 315	43 808
WASHINGTON	4 478 273	3 449 022	861 263	167 988	182 069	4 092 803	3 345 960	614 773	132 070	57 320
WEST VIRGINIA	1 875 742	1 552 183	251 033	72 526	241 455	1 832 035	1 559 346	218 110	54 579	81 241
WISCONSIN	4 931 994	4 227 293	704 701	-	424 725	4 455 535	4 087 692	367 843	-	102 160
WYOMING	563 376	488 464	54 807	20 105	-	448 313	402 471	25 845	19 997	2 056

- Represents, here or rounds to zero.

STATE GOVERNMENT FINANCES IN 1977

Table 4. Per Capita Amounts of Financial Items for State Governments: 1977

(Dollar amounts)

State	General revenue											
	Total general revenue	Intergovernmental revenue from Federal Government						Intergovernmental revenue from local governments	Taxes			
		Total ¹	Public welfare	Education	Highways	General revenue sharing	Employment security administration		All taxes ¹	Sales and gross receipts taxes		
										Total ¹	General ²	Motor fuels
50-STATE AVERAGE	787.72	213.03	86.82	41.90	29.51	10.51	8.50	12.69	468.76	242.82	143.27	42.15
MEDIAN STATE	765.36	224.27	69.11	45.82	37.08	10.00	8.51	5.93	435.04	238.50	140.48	46.93
ALABAMA	718.16	237.20	71.96	59.14	48.21	9.68	8.68	6.00	380.80	246.22	123.24	44.84
ALASKA	998.19	672.71	66.48	130.13	275.86	10.89	30.15	0.67	900.43	162.02	-	50.63
ARIZONA	755.55	158.38	19.94	47.01	38.03	11.27	12.24	3.05	505.26	309.47	219.04	48.57
ARKANSAS	650.69	215.17	78.49	46.50	22.93	10.85	8.01	2.01	374.49	228.86	127.94	55.60
CALIFORNIA	947.08	263.44	127.76	43.35	24.73	10.62	7.34	28.59	574.95	274.24	197.02	37.06
COLORADO	764.23	231.38	65.68	53.42	49.06	9.23	7.24	2.55	411.33	210.06	137.29	39.09
CONNECTICUT	748.72	174.18	73.57	28.31	14.83	9.09	9.39	0.94	468.83	338.78	187.73	51.21
DELAWARE	096.67	234.38	57.61	52.65	39.65	11.96	9.42	2.80	671.62	118.51	-	51.21
FLORIDA	573.96	133.32	35.35	35.93	21.10	7.94	6.75	3.16	387.46	285.77	165.47	45.47
GEORGIA	630.07	194.13	73.13	42.78	23.93	9.16	7.84	1.55	377.68	224.84	136.18	48.59
HAWAII	373.04	385.80	92.22	88.67	59.29	11.26	11.53	6.60	766.15	497.09	381.02	36.67
IDAHO	769.78	261.95	59.90	39.47	66.53	9.55	11.17	2.47	429.20	205.29	121.19	52.42
ILLINOIS	726.23	184.64	85.78	32.12	30.06	9.96	8.34	4.97	473.06	268.11	163.83	36.08
INDIANA	644.86	142.81	49.74	33.50	20.27	8.63	6.06	1.68	405.80	268.76	196.17	49.27
IOWA	748.35	194.03	60.65	47.00	34.05	9.49	7.12	12.93	448.94	198.72	120.45	46.23
KANSAS	689.60	182.49	69.61	45.02	32.64	8.49	7.95	4.77	416.60	223.84	140.46	51.16
KENTUCKY	766.48	221.95	76.25	48.12	37.90	10.82	3.66	1.69	451.24	242.37	134.14	53.32
LOUISIANA	820.24	246.55	76.32	51.02	50.39	11.97	6.30	3.52	438.32	217.17	122.85	44.16
MAINE	795.25	252.50	105.82	53.86	32.95	12.54	11.87	7.43	431.76	272.74	156.37	50.96
MARYLAND	843.65	194.53	66.45	35.31	39.22	11.83	5.71	5.86	514.06	239.00	112.55	45.60
MASSACHUSETTS	859.32	228.97	109.17	33.00	25.69	11.78	8.88	28.95	507.48	203.25	76.42	37.04
MICHIGAN	864.45	223.71	109.17	42.50	22.57	10.01	10.53	9.40	530.59	237.15	154.12	47.14
MINNESOTA	973.00	229.49	103.56	50.60	33.32	11.86	6.92	9.91	625.30	247.39	117.40	49.59
MISSISSIPPI	736.45	242.29	64.76	70.11	37.91	14.02	12.98	4.97	405.71	293.44	199.02	57.98
MISSOURI	548.38	164.35	52.63	31.62	30.65	8.65	7.97	0.74	332.87	193.59	124.23	42.61
MONTANA	880.38	349.12	72.56	41.01	135.22	10.65	11.29	7.01	410.51	109.04	-	57.76
NEBRASKA	668.86	175.13	47.03	32.06	39.57	8.96	7.89	14.21	392.64	219.78	127.10	56.33
NEVADA	833.23	224.83	44.89	29.03	73.09	8.44	24.73	10.31	519.86	406.52	182.85	46.72
NEW HAMPSHIRE	543.62	186.78	61.77	32.81	38.29	8.54	7.44	12.06	235.84	134.28	-	47.44
NEW JERSEY	732.74	195.15	87.99	35.96	26.71	9.38	10.25	10.23	423.49	215.12	124.59	39.97
NEW MEXICO	1 021.28	273.92	71.97	74.13	47.44	12.09	8.18	9.89	502.19	316.03	216.17	54.46
NEW YORK	1 049.19	270.20	159.64	37.26	10.58	16.39	11.38	57.73	599.38	221.11	123.75	28.56
NORTH CAROLINA	728.74	219.59	63.77	55.58	46.30	10.92	6.51	3.30	431.63	204.30	92.58	52.43
NORTH DAKOTA	038.07	328.07	62.02	53.91	81.22	9.39	2.89	18.29	453.80	252.60	168.80	45.60
OHIO	566.44	154.79	61.99	28.46	16.39	8.28	7.38	4.27	333.69	199.29	106.11	36.75
OKLAHOMA	750.67	207.95	90.89	45.71	26.66	8.58	8.83	7.75	405.19	175.55	72.96	44.05
OREGON	827.16	258.89	92.45	48.46	32.71	10.00	6.52	4.17	409.57	67.06	-	38.43
PENNSYLVANIA	728.76	190.01	95.83	29.41	24.95	9.81	9.94	6.17	474.40	238.01	129.36	42.35
RHODE ISLAND	909.68	277.93	120.71	50.79	15.90	13.13	12.77	2.84	469.35	272.49	151.63	43.57
SOUTH CAROLINA	742.49	212.42	55.34	57.62	19.52	11.82	8.95	8.01	412.93	247.12	144.39	48.85
SOUTH DAKOTA	715.48	268.78	68.38	49.06	67.09	10.79	12.46	8.14	290.44	252.44	146.62	52.53
TENNESSEE	610.82	190.13	65.36	41.25	36.26	9.48	7.84	3.80	355.79	262.76	170.65	44.85
TEXAS	630.57	161.03	61.54	44.52	20.67	8.62	6.66	1.29	370.23	247.94	132.18	34.62
UTAH	820.36	271.28	68.61	73.85	55.60	9.81	14.14	6.35	418.99	242.47	178.98	43.12
VERMONT	1 006.02	375.50	129.16	63.77	51.24	12.87	12.51	4.65	475.78	233.67	67.28	48.05
VIRGINIA	696.47	180.58	57.04	40.22	40.67	8.63	6.68	7.28	399.97	190.60	83.13	51.64
WASHINGTON	942.87	245.76	75.05	63.32	40.21	11.23	11.54	15.68	574.09	434.54	320.55	49.30
WEST VIRGINIA	834.96	270.49	64.98	45.14	90.78	12.54	8.84	0.52	485.97	348.64	240.69	43.23
WISCONSIN	908.90	218.78	110.55	45.94	20.02	11.55	7.30	8.71	582.88	226.48	143.61	36.73
WYOMING	1 203.11	448.58	33.62	63.77	120.31	8.70	16.15	7.82	574.78	326.51	232.96	67.67

- Represents zero or rounds to zero.

¹Including amounts or categories not shown separately.²Medians are based on those States having the specified items.

SUMMARY

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Table 4 Per Capita Amounts of Financial Items for State Governments: 1977, Continued

(Dollar amounts)

State	General revenue--Continued											
	Taxes--Continued							Total charges and miscellaneous general revenue ²	Current charges			
	Sales and gross receipts taxes--Continued		Individual income ³	Corporation net income ¹	Motor vehicle licenses	Death and gift ¹	Property ¹		Total ²	State institutions of higher education	Hospitals	Toll highways ¹
	Tobacco products	Alcoholic beverages										
50-STATE AVERAGE	16.23	9.83	118.22	42.54	19.68	8.37	10.48	93.24	59.21	30.97	10.99	4.71
MEDIAN STATE	15.11	8.49	105.13	33.62	19.72	5.84	4.86	102.16	64.90	37.48	11.18	7.18
ALABAMA	13.43	19.31	70.97	20.56	9.25	1.14	9.24	94.55	81.82	42.09	21.84	-
ALASKA	11.92	19.60	516.80	87.89	27.03	0.42	1 006.80	424.38	146.49	24.38	0.51	-
ARIZONA	15.46	7.74	83.01	22.56	21.03	2.06	56.55	88.86	60.15	41.88	8.84	-
ARKANSAS	21.49	8.60	76.39	31.35	18.82	1.49	0.79	59.02	40.25	27.98	5.89	-
CALIFORNIA	12.40	5.82	165.37	74.97	15.72	16.73	20.07	80.11	49.40	23.48	13.10	2.15
COLORADO	12.69	7.61	129.41	30.77	15.94	10.12	0.93	118.96	87.18	67.45	14.08	-
CONNECTICUT	24.16	7.82	19.09	64.91	19.84	15.77	-	104.77	57.84	21.05	11.62	13.05
DELAWARE	21.04	7.51	288.66	49.89	33.93	13.16	-	187.87	127.15	85.64	4.85	13.55
FLORIDA	22.05	22.13	-	22.98	32.26	5.84	8.11	50.02	33.72	16.41	3.96	8.28
GEORGIA	14.78	15.12	98.19	33.85	8.66	3.03	1.96	56.71	42.70	24.60	7.49	-
HAWAII	11.52	18.13	226.84	30.84	0.13	4.59	-	214.49	151.83	30.93	26.81	-
IDAH0	9.33	7.72	131.24	36.21	28.56	4.15	0.27	76.16	37.12	26.74	2.17	-
ILLINOIS	15.76	6.79	125.69	34.18	29.03	7.43	0.42	63.57	38.05	23.46	4.00	7.22
INDIANA	9.67	5.31	89.92	16.17	17.07	4.95	4.42	94.57	75.21	51.58	12.50	4.81
IOWA	16.07	5.12	155.40	31.92	40.38	11.49	0.04	92.44	73.82	48.77	16.55	-
KANSAS	13.80	7.44	89.93	52.76	25.00	7.55	6.64	85.74	64.87	36.70	13.29	8.40
KENTUCKY	6.44	4.32	97.79	37.96	12.49	5.56	12.55	91.61	60.63	32.67	11.33	5.09
LOUISIANA	14.53	11.56	34.08	24.29	9.69	5.10	0.04	131.84	59.03	34.61	9.12	0.30
MAINE	22.39	22.44	69.27	32.44	19.69	7.41	13.20	103.56	66.35	39.43	7.59	13.81
MARYLAND	13.13	6.81	194.91	27.86	18.25	4.79	17.50	129.19	86.32	36.71	15.98	12.87
MASSACHUSETTS	24.69	13.33	206.08	68.70	9.35	12.44	0.11	93.92	53.01	18.38	2.87	9.77
MICHIGAN	15.37	8.77	160.53	86.47	19.75	5.55	12.89	100.76	64.93	46.18	12.00	0.77
MINNESOTA	21.08	12.70	240.74	64.93	26.11	10.87	0.78	108.29	67.80	41.87	18.84	-
MISSISSIPPI	13.01	11.77	55.08	19.20	8.50	1.80	4.51	83.47	64.40	40.30	13.12	-
MISSOURI	12.38	4.85	81.15	22.03	20.04	4.11	0.94	50.42	38.94	27.79	6.55	-
MONTANA	15.15	12.00	146.99	32.80	16.70	8.52	20.55	113.75	54.64	43.96	2.31	-
NEBRASKA	14.48	6.62	109.29	26.87	22.35	1.19	1.87	86.87	64.44	40.33	14.80	-
NEVADA	17.58	16.64	-	-	27.31	-	34.92	78.23	57.05	26.89	1.08	-
NEW HAMPSHIRE	31.96	4.81	8.32	38.35	22.22	8.65	7.26	108.94	80.31	60.60	3.20	10.74
NEW JERSEY	23.03	7.34	96.83	45.41	25.65	11.87	10.98	103.87	69.74	19.63	9.27	22.35
NEW MEXICO	11.50	5.54	22.39	24.78	24.69	8.77	13.53	235.29	73.88	46.23	19.25	-
NEW YORK	18.64	8.38	252.56	72.25	15.93	8.12	1.35	121.87	66.89	13.99	7.63	8.54
NORTH CAROLINA	3.68	15.70	141.56	36.98	18.87	6.71	6.89	74.21	55.08	34.19	12.13	0.07
NORTH DAKOTA	13.12	9.56	84.28	33.38	35.94	5.59	3.99	237.90	184.92	64.94	12.47	-
OHIO	18.40	6.73	57.46	29.48	17.01	2.31	10.12	73.70	51.32	33.01	12.03	4.41
OKLAHOMA	18.48	12.08	77.14	25.13	34.49	9.77	-	129.78	101.45	59.82	11.02	9.37
OREGON	13.39	2.51	236.49	38.34	33.23	11.97	0.03	154.53	78.00	39.39	14.96	0.51
PENNSYLVANIA	21.04	9.03	99.96	56.51	22.72	12.43	5.31	58.17	39.73	21.61	7.29	6.82
RHODE ISLAND	26.09	7.68	111.00	43.68	18.26	9.59	6.14	159.56	108.44	38.24	50.11	4.16
SOUTH CAROLINA	8.20	25.76	100.97	37.07	10.16	3.75	1.68	109.13	90.33	27.38	12.36	-
SOUTH DAKOTA	13.10	10.11	-	3.63	15.69	8.17	-	148.11	97.76	51.94	0.98	-
TENNESSEE	15.78	9.89	5.21	36.30	20.71	9.68	-	61.10	46.22	30.88	9.40	-
TEXAS	22.41	11.80	-	-	19.14	5.19	3.33	98.02	40.61	29.29	7.11	1.00
UTAH	6.06	4.24	124.82	19.61	12.05	4.39	0.16	123.74	87.59	51.71	26.82	-
VERMONT	19.88	25.28	145.62	34.99	34.04	5.37	0.70	150.09	99.67	85.67	2.06	-
VIRGINIA	3.48	12.46	139.06	30.99	16.63	4.67	4.30	108.66	89.29	40.49	37.02	5.72
WASHINGTON	16.27	18.60	-	-	18.62	13.07	82.88	107.34	55.72	40.01	1.04	8.86
WEST VIRGINIA	15.08	3.14	88.58	12.55	20.89	4.89	0.48	77.98	51.04	25.72	11.66	7.14
WISCONSIN	18.14	8.31	245.98	54.11	19.53	11.45	19.76	95.73	71.37	44.15	22.68	-
WYOMING	11.51	3.15	-	-	74.51	8.85	22.29	171.99	58.52	40.20	2.34	-

- Represents zero or rounds to zero.

¹Medians are based on those States having the specified items.²Including amounts for categories not shown separately.

Table 4. Per Capita Amounts of Financial Items for State Governments: 1977—Continued

(Dollar amounts)

State	General expenditure											
	General expenditure for all functions ¹					Education				Public welfare		
	Total	Intergovernmental expenditure	Direct expenditure			Total	Intergovernmental expenditure ²	All direct expenditure for education	State institutions of higher education only	Total	Intergovernmental expenditure ²	Direct expenditure ³
			Total	Other than capital outlay	Capital outlay							
50-STATE AVERAGE	767.77	237.42	480.08	406.23	77.25	296.96	151.46	125.50	98.15	152.01	46.99	105.02
MEDIAN STATE	758.81	237.22	513.75	428.57	87.45	307.09	167.47	136.61	115.31	114.04	7.76	98.42
ALABAMA	702.98	198.35	504.63	399.13	205.50	333.67	151.77	181.91	133.25	99.47	-	99.47
ALASKA	528.02	577.55	950.48	399.44	551.04	845.39	395.33	450.06	214.21	138.53	-	138.53
ARIZONA	739.07	319.04	420.03	339.23	80.80	371.00	218.99	152.00	134.52	48.84	0.76	48.08
ARKANSAS	646.71	204.77	441.95	348.48	93.47	263.77	140.60	123.17	95.13	110.32	0.64	109.68
CALIFORNIA	868.37	414.31	454.05	415.61	38.45	318.57	191.84	126.72	109.40	248.91	128.61	120.30
COLORADO	746.10	263.73	484.37	393.12	91.25	370.97	173.77	197.20	181.38	111.77	50.58	61.18
CONNECTICUT	688.36	171.31	517.05	459.11	57.94	209.12	111.94	97.18	67.30	135.00	6.24	128.76
DELAWARE	666.34	251.15	815.19	675.24	139.95	460.90	218.25	242.66	194.57	127.08	1.18	125.90
FLORIDA	580.40	238.94	341.45	263.97	77.48	260.95	187.77	73.18	60.06	52.31	-	52.31
GEORGIA	617.27	197.05	420.22	348.09	72.12	269.55	157.09	112.46	88.17	102.41	1.77	100.64
HAWAII	511.36	43.72	467.64	198.99	268.65	533.59	-	533.59	194.74	215.64	4.66	210.98
IDAHO	798.38	256.89	541.49	410.71	130.78	313.74	172.54	141.20	119.85	87.84	-	87.84
ILLINOIS	758.35	251.12	507.23	420.61	86.63	276.05	175.81	100.24	78.30	187.89	9.35	178.54
INDIANA	597.85	250.48	347.37	287.48	59.89	263.94	128.29	135.65	118.26	73.30	22.94	50.36
IOWA	796.54	313.09	483.45	395.18	88.27	348.68	205.46	143.22	121.57	114.69	7.87	106.82
KANSAS	684.00	192.57	491.43	400.61	90.82	290.74	153.56	137.18	125.15	125.54	0.17	125.37
KENTUCKY	745.44	171.05	574.39	449.80	124.59	294.93	140.58	154.35	115.59	133.72	-	133.72
LOUISIANA	836.08	250.99	585.09	428.83	156.26	305.93	177.63	128.30	98.71	111.85	0.35	111.50
MAINE	740.75	207.70	533.06	474.91	58.15	269.58	164.71	104.87	83.06	158.05	6.28	151.76
MARYLAND	858.65	348.19	510.46	428.97	81.49	304.84	180.39	124.45	95.76	137.78	60.36	77.43
MASSACHUSETTS	822.64	235.50	587.14	529.80	57.25	233.46	145.00	88.46	61.34	251.98	21.80	230.17
MICHIGAN	837.91	312.01	525.90	471.99	53.91	316.08	174.05	142.03	113.72	217.94	24.29	193.65
MINNESOTA	961.34	452.22	509.12	434.88	74.24	439.72	274.13	165.59	142.89	156.48	57.54	98.93
MISSISSIPPI	727.65	252.37	475.28	370.63	104.65	312.99	180.72	132.27	100.80	95.99	-	95.99
MISSOURI	513.82	151.22	362.60	293.72	68.87	213.80	125.36	88.44	76.31	91.41	0.74	90.67
MONTANA	877.66	222.74	654.92	477.01	177.91	326.29	174.93	151.36	124.98	91.68	1.95	89.73
NEBRASKA	639.69	204.05	435.66	342.28	93.38	212.12	76.08	136.04	119.95	84.96	9.47	75.50
NEVADA	805.32	247.02	558.30	432.53	125.76	324.09	194.35	129.74	113.35	74.61	2.98	71.63
NEW HAMPSHIRE	647.77	111.97	535.80	395.40	140.40	179.64	47.43	132.21	114.55	95.45	-	95.45
NEW JERSEY	743.94	276.73	467.16	398.72	68.44	253.04	151.44	101.60	59.60	155.91	67.47	88.44
NEW MEXICO	892.44	334.78	557.65	471.89	85.76	441.18	259.35	181.83	156.74	89.79	-	89.79
NEW YORK	1 027.01	570.90	456.10	364.89	91.22	308.25	215.98	92.26	55.22	247.20	240.80	6.40
NORTH CAROLINA	718.22	329.39	388.83	356.10	32.73	345.40	227.20	118.21	97.37	81.03	47.95	33.08
NORTH DAKOTA	960.92	248.12	712.81	576.19	136.62	357.44	169.22	188.22	165.16	98.91	7.68	91.23
OHIO	599.00	230.47	368.53	300.59	67.95	238.12	140.98	97.14	84.10	102.19	13.14	89.05
OKLAHOMA	699.36	201.16	498.20	428.31	69.90	305.03	152.61	152.43	128.89	128.28	1.45	127.13
OREGON	800.23	212.35	587.87	516.91	70.96	289.10	138.33	150.77	128.21	144.19	0.99	143.20
PENNSYLVANIA	759.26	234.80	524.45	468.07	56.38	261.79	165.42	96.37	51.36	194.96	17.51	177.45
RHODE ISLAND	859.50	173.42	686.08	639.86	46.22	269.41	117.81	151.59	115.03	230.88	20.18	210.69
SOUTH CAROLINA	745.45	203.13	542.32	456.78	85.54	309.75	146.50	163.25	114.80	82.36	(2)	82.36
SOUTH DAKOTA	732.81	109.35	623.46	470.31	153.14	224.96	76.02	148.93	132.39	98.25	0.34	97.90
TENNESSEE	593.72	167.28	426.44	342.00	84.43	245.63	113.99	131.64	94.38	96.29	0.59	95.70
TEXAS	572.81	172.71	400.09	333.69	66.40	297.78	167.47	130.30	117.06	91.48	-	91.48
UTAH	831.84	239.65	592.19	473.26	118.94	432.08	205.05	227.03	202.87	92.28	-	92.28
VERMONT	954.32	178.91	775.41	674.81	100.61	309.04	116.74	192.30	158.67	174.24	7.76	166.48
VIRGINIA	685.18	206.83	478.35	378.10	100.25	289.61	140.60	129.20	105.15	96.52	43.42	53.09
WASHINGTON	914.70	294.81	619.89	507.58	112.31	427.14	212.38	214.76	176.12	144.85	6.98	137.86
WEST VIRGINIA	838.81	231.37	607.44	479.44	128.00	317.23	215.25	101.98	79.10	100.61	-	100.61
WISCONSIN	878.88	429.79	449.09	398.06	51.04	302.17	154.72	154.46	132.61	187.79	71.96	115.82
WYOMING	991.31	292.64	698.67	476.49	222.18	336.29	168.87	167.42	141.92	63.32	-	63.32

- Represents zero or rounds to zero.

¹Including amounts for categories not shown separately.²Medians are based on those States having the specified items.

Table 4. Per Capita Amounts of Financial Items for State Governments: 1977—Continued

(Dollar amounts)

State	General expenditure--Continued											Total personal services expenditure
	Highways			Hospitals	Natural resources	Interest	Health	Correction	Financial administration	Employment security administration	General control	
	Total	Inter-governmental expenditure ¹	Direct expenditure									
50-STATE AVERAGE	81.14	16.84	64.30	40.54	20.26	23.82	17.92	13.37	10.39	7.88	8.62	165.92
MEDIAN STATE	101.37	14.28	79.88	39.47	23.33	14.50	17.94	12.26	10.65	7.95	9.09	177.92
ALABAMA	101.14	21.73	79.41	46.15	17.94	13.66	16.28	7.95	5.37	7.45	6.16	172.48
ALASKA	396.96	-	396.96	33.57	170.86	120.81	64.54	53.93	48.42	35.12	93.36	770.02
ARIZONA	104.86	24.51	80.35	30.98	16.02	1.93	10.71	12.71	13.06	10.20	6.85	178.37
ARKANSAS	115.83	26.04	89.78	31.53	22.47	3.21	11.45	7.95	12.61	7.61	4.94	144.82
CALIFORNIA	49.19	17.98	31.21	26.25	25.77	13.10	19.64	15.04	13.21	6.71	7.02	182.67
COLORADO	94.53	16.85	77.68	39.77	20.03	2.92	15.46	13.45	12.64	6.80	16.14	209.99
CONNECTICUT	55.17	5.23	49.94	49.22	7.10	51.78	11.10	14.45	8.77	8.81	14.69	160.86
DELAWARE	98.75	3.44	95.31	45.66	35.90	57.43	28.19	29.93	18.06	9.25	28.52	300.32
FLORIDA	69.16	13.32	55.83	26.43	31.86	11.77	23.48	20.62	6.49	6.15	11.83	128.92
GEORGIA	69.94	9.11	60.83	35.52	22.20	12.76	24.70	13.35	7.26	6.03	6.23	155.50
HAWAII	104.77	-	104.77	83.56	79.57	84.99	28.87	17.04	19.14	12.12	35.00	561.81
IDAHO	157.49	34.85	122.64	15.94	45.98	2.88	25.98	12.21	12.07	11.17	10.42	189.52
ILLINOIS	100.71	22.04	78.67	41.44	10.87	17.68	12.43	9.77	8.02	6.50	8.01	131.74
INDIANA	83.05	29.11	53.93	30.88	14.77	5.26	10.26	8.70	7.59	6.37	4.73	141.46
IOWA	141.31	49.22	92.09	47.91	24.19	2.01	6.45	10.35	10.13	7.98	6.29	176.35
KANSAS	101.60	16.85	84.75	49.34	20.70	5.50	7.59	10.82	11.42	7.92	8.47	181.39
KENTUCKY	120.49	3.75	116.73	21.64	33.53	27.60	17.68	10.58	9.39	2.93	9.15	193.28
LOUISIANA	135.37	10.44	124.93	63.73	26.32	18.83	15.33	30.01	8.97	6.92	9.36	184.97
MAINE	102.81	3.90	98.92	23.26	31.14	25.66	14.99	9.31	9.88	10.44	11.31	160.12
MARYLAND	97.07	46.22	50.85	52.33	16.66	34.49	23.54	24.30	17.67	5.33	12.68	177.47
MASSACHUSETTS	60.54	10.16	50.39	41.18	9.51	52.19	24.87	12.32	8.99	8.52	9.02	150.28
MICHIGAN	81.04	38.10	42.94	38.18	14.86	11.51	21.41	13.12	8.86	10.86	8.32	167.29
MINNESOTA	96.28	24.55	71.73	42.56	29.38	13.79	14.04	10.26	9.74	6.43	7.53	191.97
MISSISSIPPI	119.38	29.52	89.86	31.92	36.64	16.86	13.64	6.89	6.36	13.27	4.99	134.22
MISSOURI	82.82	9.70	73.12	34.34	12.06	4.30	9.08	7.88	5.51	7.48	5.94	133.45
MONTANA	212.08	9.78	202.31	36.12	45.94	4.59	12.87	14.43	27.40	10.58	13.65	265.55
NEBRASKA	125.10	38.54	86.56	41.73	30.65	1.77	15.29	10.65	8.69	7.50	8.01	173.06
NEVADA	137.19	9.88	127.31	17.09	29.04	4.03	30.78	30.03	25.75	23.51	14.43	230.74
NEW HAMPSHIRE	129.90	5.97	123.93	51.64	19.04	19.27	15.99	9.69	9.55	7.33	8.16	169.64
NEW JERSEY	41.10	3.86	37.24	40.30	30.51	32.17	12.27	9.64	10.46	7.04	9.52	126.20
NEW MEXICO	105.49	8.62	96.87	43.64	33.63	5.42	20.32	10.20	19.03	8.41	19.40	237.63
NEW YORK	38.46	7.02	31.44	61.60	12.07	89.47	24.80	17.17	11.88	9.15	10.56	163.30
NORTH CAROLINA	82.05	5.57	76.49	50.84	19.44	11.05	19.45	18.90	8.57	7.86	10.99	167.48
NORTH DAKOTA	170.12	31.77	138.35	34.92	45.41	5.41	11.30	6.46	12.16	3.03	9.24	243.52
OHIO	73.69	29.54	44.14	32.22	8.65	16.20	19.66	11.19	10.33	7.10	3.36	119.66
OKLAHOMA	94.50	30.16	64.34	39.17	20.13	16.22	6.06	15.15	6.20	8.97	8.22	184.90
OREGON	99.74	41.32	58.42	40.87	34.69	44.90	17.44	16.41	25.36	5.72	12.57	213.98
PENNSYLVANIA	80.32	10.37	69.95	50.14	13.74	33.23	18.20	9.28	10.85	9.60	9.23	146.81
RHODE ISLAND	40.21	0.42	39.79	67.81	13.42	26.46	33.27	16.68	14.77	13.33	19.83	241.09
SOUTH CAROLINA	63.20	14.28	48.92	45.31	21.26	17.04	28.12	14.32	7.65	9.64	4.94	198.61
SOUTH DAKOTA	137.80	6.73	131.07	57.75	33.52	15.22	14.01	8.74	14.06	14.50	16.13	221.79
TENNESSEE	103.49	31.35	72.14	30.57	16.19	12.52	14.44	11.98	7.89	7.76	6.85	147.02
TEXAS	54.63	0.57	54.06	45.66	13.00	8.83	7.90	7.18	6.16	6.97	4.40	144.04
UTAH	102.22	9.29	92.93	35.06	33.64	5.58	18.37	12.13	12.93	12.72	8.13	231.50
VERMONT	124.22	11.98	112.24	31.10	45.17	46.33	37.23	17.04	19.66	13.11	16.83	234.25
VIRGINIA	126.90	7.24	119.66	49.66	13.02	8.79	22.40	17.79	11.13	5.03	7.57	180.42
WASHINGTON	102.70	18.90	83.80	27.55	43.96	18.01	22.62	17.50	13.88	10.30	7.52	231.71
WEST VIRGINIA	183.79	-	183.79	31.76	27.51	34.16	19.31	6.93	11.99	8.00	9.39	169.29
WISCONSIN	69.56	21.59	47.97	30.17	16.68	15.92	23.38	13.01	10.36	7.16	6.87	150.34
WYOMING	255.66	27.33	228.33	29.77	54.13	9.73	18.72	11.68	22.83	22.12	14.59	280.75

¹ Represents zero or rounds to zero.
Medians are based on those States having the specified items.

STATE GOVERNMENT FINANCES IN 1977

Table 4. Per Capita Amounts of Financial Items for State Governments: 1977—Continued

(Dollar amounts)

State	Gross debt at end of fiscal year					Net long-term debt at end of year		Cash and security holdings at end of fiscal year				
	Total debt	Long-term			Short-term ¹	Total	Full faith and credit	Total	Insurance trust systems			
		Total	Full faith and credit ¹	Nonguaranteed ¹					Total	Employee retirement systems	Unemployment compensation systems	Other than insurance trust systems
50-STATE AVERAGE	418.29	404.30	199.00	205.30	13.99	313.30	173.19	814.84	487.30	440.14	22.98	327.54
MEDIAN STATE	309.52	303.74	187.75	139.35	4.40	249.42	164.64	733.96	375.64	341.11	19.21	290.46
ALABAMA	270.23	270.23	30.32	239.91	-	258.84	29.56	529.61	346.56	334.37	12.01	183.04
ALASKA	252.05	182.51	1302.23	880.28	69.54	812.00	301.54	4033.11	1092.32	903.60	188.11	2040.59
ARIZONA	44.95	44.02	-	44.02	0.93	37.71	-	836.48	656.98	551.07	20.33	179.50
ARKANSAS	65.53	65.50	-	65.50	0.03	59.78	-	423.16	263.67	256.37	6.16	159.49
CALIFORNIA	307.94	306.49	260.50	45.99	1.44	239.18	197.09	1084.60	765.59	692.37	37.07	319.02
COLORADO	75.32	75.32	-	75.32	-	44.08	-	811.00	587.82	532.61	16.45	223.18
CONNECTICUT	1021.05	1020.45	774.64	245.82	0.60	893.61	733.64	724.68	375.95	356.65	19.06	348.73
DELAWARE	1276.13	1274.22	702.28	571.94	1.91	1204.44	676.68	649.78	232.08	216.42	15.66	417.69
FLORIDA	237.03	237.03	51.31	185.72	-	177.54	19.79	500.49	297.24	286.80	9.44	203.25
GEORGIA	251.28	251.28	73.05	178.23	-	240.00	72.14	556.50	370.50	326.52	43.98	186.00
HAWAII	1660.64	1640.44	1302.19	338.25	20.21	1625.49	298.98	1493.49	969.89	950.84	17.19	523.60
IDaho	60.98	59.36	1.27	58.09	1.61	36.15	1.16	682.77	322.72	235.72	59.07	360.06
ILLINOIS	360.50	345.43	145.13	200.30	15.07	274.73	140.66	516.82	337.18	325.00	12.16	179.64
INDIANA	110.21	108.36	-	108.36	1.84	87.39	-	454.26	200.51	157.33	43.11	253.74
IOWA	43.05	43.05	-	43.05	-	40.37	-	493.17	307.12	292.41	14.71	186.04
KANSAS	173.18	173.17	-	173.17	0.01	156.87	-	575.44	296.70	234.52	62.19	278.74
KENTUCKY	590.11	590.11	95.80	494.31	-	428.03	95.80	795.78	331.73	292.80	36.76	464.06
LOUISIANA	451.22	449.93	331.08	118.85	1.29	402.82	294.36	781.05	478.85	481.94	36.91	302.19
MAINE	519.88	519.87	253.32	266.55	0.01	391.95	253.32	601.89	209.91	206.68	3.14	391.98
MARYLAND	737.15	737.15	499.32	237.83	-	696.10	488.89	666.49	449.92	424.83	12.90	216.56
MASSACHUSETTS	893.75	786.68	554.03	232.64	107.07	634.03	552.00	504.72	192.29	174.16	17.96	312.43
MICHIGAN	213.71	207.05	81.01	126.05	6.66	139.61	78.61	632.18	415.23	365.81	37.31	216.95
MINNESOTA	311.11	300.99	187.75	113.24	10.12	289.85	185.89	920.22	474.62	459.03	13.84	445.60
MISSISSIPPI	339.93	338.90	308.70	35.20	1.03	324.87	301.28	455.48	286.30	241.63	44.65	169.18
MISSOURI	91.73	91.73	16.47	75.27	-	68.47	14.64	300.15	328.56	307.92	20.53	171.59
MONTANA	133.24	133.24	9.72	123.51	-	110.25	8.76	934.16	493.29	417.49	7.05	440.87
NEBRASKA	37.99	37.99	-	37.99	-	24.01	-	272.56	97.23	67.53	28.87	175.33
NEVADA	86.26	86.26	57.34	28.92	-	67.98	43.66	1210.85	939.03	690.01	22.40	271.83
NEW HAMPSHIRE	427.77	403.04	263.72	139.32	24.73	390.70	253.87	407.59	322.56	282.52	40.04	85.03
NEW JERSEY	552.84	539.73	229.35	310.38	13.11	451.05	226.13	937.37	627.97	604.81	12.66	309.40
NEW MEXICO	178.21	178.08	21.00	157.09	0.13	139.92	17.19	1542.36	452.29	425.76	26.53	1090.07
NEW YORK	1116.49	1042.99	207.30	835.69	73.50	651.69	164.64	1527.79	822.28	774.83	5.39	705.51
NORTH CAROLINA	146.15	146.06	114.57	31.49	0.09	140.49	112.08	774.06	548.97	505.01	43.21	225.09
NORTH DAKOTA	103.10	103.10	23.10	80.00	-	62.26	7.21	915.17	211.02	136.79	21.57	704.16
OHIO	299.53	286.91	186.07	100.85	12.62	263.00	185.70	864.41	708.95	555.60	18.50	155.46
OKLAHOMA	333.42	333.34	61.98	271.36	0.08	305.05	57.44	537.08	176.24	158.99	10.54	360.85
OREGON	1023.25	1023.25	1015.23	8.02	-	96.27	96.27	1837.79	618.73	425.02	27.86	1219.06
PENNSYLVANIA	541.70	528.20	326.53	201.67	13.50	494.35	314.62	639.72	480.63	462.77	8.56	159.09
RHODE ISLAND	684.84	682.70	292.93	389.78	2.14	535.67	291.12	847.43	375.32	342.18	10.84	472.10
SOUTH CAROLINA	455.98	446.41	174.80	271.61	9.57	321.06	157.09	715.88	467.54	438.09	27.94	248.34
SOUTH DAKOTA	336.04	317.04	-	317.04	19.00	144.66	-	743.22	221.94	204.25	17.52	521.37
TENNESSEE	279.87	255.05	160.93	94.12	24.82	188.23	160.02	505.35	269.01	228.61	36.39	240.34
TEXAS	165.63	165.63	69.05	96.58	-	138.05	33.95	787.89	336.29	316.94	19.35	451.59
UTAH	114.78	114.78	67.03	47.74	-	79.55	36.07	629.01	383.60	340.03	15.99	245.41
VERMONT	941.09	940.58	523.68	416.90	0.51	785.29	523.68	933.50	359.19	347.92	11.21	574.30
VIRGINIA	169.92	147.37	7.98	139.39	22.55	56.57	7.98	517.21	246.79	231.03	15.76	270.42
WASHINGTON	385.94	385.94	303.97	79.98	-	322.78	305.97	981.16	675.91	527.79	13.45	305.25
WEST VIRGINIA	718.03	707.49	461.75	245.74	10.54	622.98	461.75	940.00	416.03	234.99	33.30	524.04
WISCONSIN	362.22	360.07	260.32	99.76	2.15	340.91	260.32	922.59	684.69	645.65	35.91	237.69
WYOMING	180.49	180.49	-	180.49	-	79.06	-	1769.27	566.26	388.12	94.75	1203.01

Note: Per capita amounts are based on provisional population figures as of July 1, 1977, and are computed on the basis of amounts rounded to the nearest thousand.

- Represents zero or rounds to zero.

¹Medians are based on those States having the specified items.

²Including amounts for categories not shown separately.

Table 5. Percent Change in Financial Items for State Governments: 1976 to 1977

State	General revenue									Debt outstanding at end of fiscal year.		
	Total general revenue	Inter-governmental revenue from Federal Government	Taxes						Charges and miscellaneous general revenue	Total	Long-term	
			All taxes	Individual income	Sales and gross receipts taxes			Motor vehicle licenses			Full faith and credit	Nonguaranteed
					Total	General	Motor fuels					
ALL STATES.	11.7	9.3	13.3	18.9	10.5	13.0	4.9	4.9	10.8	6.3	11.7	10.5
ALABAMA.	13.1	12.9	12.9	16.6	11.4	14.5	4.9	5.1	12.1	1.9	14.9	0.4
ALASKA.	17.0	-2.5	29.2	43.8	4.8	-	-15.6	-3.2	6.0	10.7	14.5	17.2
ARIZONA.	11.3	3.2	13.3	17.0	12.6	15.5	4.9	8.4	10.1	12.4	-	12.7
ARKANSAS.	5.6	-2.9	10.7	10.9	10.5	14.2	4.8	0.8	8.0	8.4	-	8.6
CALIFORNIA.	17.3	19.8	17.0	22.4	13.2	15.3	4.5	-4.3	13.2	4.2	1.5	19.3
COLORADO.	7.0	5.7	13.2	15.3	10.9	12.4	3.2	9.0	-3.8	28.2	-	28.2
CONNECTICUT.	15.8	12.6	13.3	17.5	12.7	7.5	14.1	4.2	23.9	3.0	-0.3	33.1
DELAWARE.	6.8	9.8	9.0	18.7	1.3	-	3.6	13.6	-3.1	0.7	-27.9	114.6
FLORIDA.	10.1	9.4	11.6	-	8.8	11.5	4.0	38.9	2.7	-15.1	102.6	2.9
GEORGIA.	8.8	1.5	13.8	20.0	8.7	11.0	4.7	8.1	5.8	-1.7	12.6	-6.5
HAWAII.	11.2	16.1	7.3	9.8	8.6	10.1	6.2	-21.7	17.7	10.2	12.1	14.3
IDAHO.	10.1	15.2	11.9	13.8	15.5	16.9	16.7	4.8	-9.4	32.5	-7.2	30.1
ILLINOIS.	7.1	-0.2	11.2	16.2	8.6	10.0	3.9	2.6	0.6	21.4	19.2	25.9
INDIANA.	10.3	4.9	12.9	18.2	13.0	15.8	5.6	6.2	8.1	0.3	-	1.1
IOWA.	8.3	8.8	7.8	15.2	1.2	-1.4	4.9	6.8	8.0	-1.5	-100.0	-0.5
KANSAS.	9.9	6.7	13.3	6.0	10.7	6.8	20.5	25.7	1.4	21.3	-	21.3
KENTUCKY.	8.3	4.0	11.2	15.6	10.7	13.4	4.7	2.1	5.1	2.2	-4.4	3.6
LOUISIANA.	4.0	18.5	3.8	13.6	11.5	14.3	4.6	8.9	-15.0	21.3	34.3	-3.9
MAINE.	-3.2	7.6	11.7	44.0	9.8	12.1	5.8	5.3	14.6	5.1	-1.6	12.4
MARYLAND.	10.2	6.6	8.6	2.1	13.9	11.1	4.2	3.0	27.6	14.9	20.8	4.2
MASSACHUSETTS.	8.5	6.1	7.6	-2.0	13.1	27.0	3.7	14.1	25.3	4.2	7.0	11.2
MICHIGAN.	19.9	6.4	28.5	29.6	22.7	31.5	6.3	9.6	9.8	3.5	-8.8	19.6
MINNESOTA.	8.0	5.0	12.0	12.6	8.6	9.4	4.0	7.5	3.5	19.1	19.5	35.5
MISSISSIPPI.	10.4	8.2	11.1	24.8	10.3	11.9	6.4	9.0	14.5	5.6	7.9	-10.4
MISSOURI.	9.3	5.6	10.7	15.0	9.3	12.1	4.0	1.8	13.0	27.1	49.6	23.1
MONTANA.	12.6	14.8	12.5	14.7	8.2	-	6.6	17.0	8.4	19.2	-	21.2
NEBRASKA.	12.1	-5.2	25.2	61.3	13.5	20.0	4.7	0.4	1.4	-7.4	-	-7.4
NEVADA.	9.4	5.0	12.0	-	12.6	15.4	8.1	4.3	5.7	2.7	6.1	43.5
NEW HAMPSHIRE.	10.8	9.5	9.0	14.4	2.4	-	3.5	7.7	16.7	19.5	27.8	32.6
NEW JERSEY.	30.4	25.5	35.4	601.2	5.2	9.2	2.5	3.3	24.5	1.0	10.3	3.4
NEW MEXICO.	8.6	16.4	3.9	-54.2	6.8	5.8	6.8	7.5	12.7	13.5	42.8	10.4
NEW YORK.	9.0	6.1	9.8	14.6	3.1	3.2	6.6	2.0	20.1	-3.4	4.0	13.3
NORTH CAROLINA.	19.8	35.0	15.8	29.3	6.8	9.8	4.0	10.4	7.0	14.1	12.2	28.4
NORTH DAKOTA.	12.7	40.6	6.2	9.0	2.1	(2)	10.9	4.5	2.9	-3.9	-6.9	-3.1
OHIO.	7.7	9.7	7.9	20.2	7.8	10.4	4.6	-29.5	4.2	5.9	2.3	10.4
OKLAHOMA.	13.2	9.6	13.9	7.9	10.5	12.8	5.6	10.3	15.7	-1.8	-3.8	-1.2
OREGON.	11.3	0.1	17.8	19.0	8.4	-	6.0	10.0	14.1	21.5	21.9	(1)
PENNSYLVANIA.	7.0	3.3	9.0	10.9	7.9	9.2	3.5	8.7	4.8	8.4	11.4	2.7
RHODE ISLAND.	13.8	10.9	12.9	11.4	15.5	27.3	1.9	4.1	22.3	25.4	-1.4	57.9
SOUTH CAROLINA.	12.0	10.3	13.9	18.8	9.3	11.5	4.7	13.8	8.1	25.5	2.7	41.9
SOUTH DAKOTA.	7.9	4.4	5.2	-	6.6	8.9	1.0	-18.8	22.9	77.8	-	67.8
TENNESSEE.	14.1	6.2	20.1	1.1	26.0	31.8	5.3	10.1	8.3	26.5	20.7	31.5
TEXAS.	11.1	5.7	12.7	-	13.0	14.3	3.9	8.4	15.6	2.0	7.2	-1.3
UTAH.	10.1	4.2	12.0	12.6	13.9	15.8	5.4	7.2	20.8	-4.4	-5.6	-2.8
VERMONT.	9.5	5.5	11.9	19.4	7.5	15.9	4.7	5.3	12.1	9.1	-0.5	24.4
VIRGINIA.	12.4	12.4	12.7	16.2	9.6	10.7	4.4	6.2	10.7	22.7	-12.4	18.3
WASHINGTON.	16.6	23.1	13.6	-	14.9	17.7	4.7	10.3	14.7	15.0	91.3	-54.4
WEST VIRGINIA.	6.3	3.3	8.8	17.5	6.5	11.3	-1.8	0.2	0.5	13.6	15.3	13.1
WISCONSIN.	10.2	3.6	12.9	19.2	8.7	14.2	5.5	2.6	8.4	23.7	34.7	8.9
WYOMING.	13.9	4.9	20.8	-	17.6	17.6	20.9	43.5	20.8	-2.7	-	-2.7

See footnotes at end of table.

Table 5. Percent Change in Financial Items for State Governments: 1976 to 1977—Continued

State	General expenditure for all functions					General expenditure for selected functions						Personal services expenditure
	Total general expenditure	Inter-governmental expenditure	Direct expenditure			Public welfare	Education			Hospitals	Highways	
			Total	Other than capital outlay	Capital outlay		Total	Inter-governmental	State institutions of higher education			
ALL STATES	8.0	7.9	7.9	11.3	-6.3	10.6	7.4	8.5	7.4	11.8	-3.3	6.9
ALABAMA	8.3	4.5	9.9	12.1	2.0	14.7	6.4	2.0	9.4	8.7	-8.0	14.0
ALASKA	7.5	13.5	5.8	13.4	-9.5	15.8	7.9	12.1	-	15.1	-4.6	10.9
ARIZONA	6.0	5.5	6.3	10.8	-8.9	28.6	8.0	5.5	11.7	-0.1	-3.0	2.6
ARKANSAS	3.9	5.0	3.4	9.4	-14.6	9.1	4.2	5.3	5.3	14.7	-4.9	9.2
CALIFORNIA	11.4	11.5	11.4	12.7	-1.5	21.4	9.0	7.4	11.3	21.0	-7.1	16.2
COLORADO	8.2	2.3	11.7	11.7	12.1	-3.1	13.2	9.4	17.5	9.4	1.1	5.8
CONNECTICUT	6.8	1.4	8.7	12.6	-14.7	6.4	2.5	0.3	6.1	10.9	-10.0	8.4
DELAWARE	-1.4	-22.4	7.6	9.5	-0.5	6.1	-7.9	-22.3	10.2	18.7	-19.0	17.7
FLORIDA	9.4	10.1	8.9	7.7	12.9	1.8	11.9	9.8	18.7	17.2	-4.6	5.2
GEORGIA	9.0	17.6	5.4	10.8	-14.4	7.5	10.7	14.2	6.4	7.7	-8.1	-1.2
HAWAII	10.6	71.8	9.5	17.6	-16.4	14.8	11.9	-	6.3	10.3	-9.4	14.2
IDAHO	9.9	17.5	6.6	1.9	24.9	6.2	16.1	13.5	20.2	8.0	15.5	2.7
ILLINOIS	7.5	6.5	8.0	10.2	-1.8	5.0	6.1	10.7	-0.3	24.7	-0.8	8.7
INDIANA	8.9	6.5	0.5	4.5	-15.3	8.3	4.5	16.4	2.5	11.1	-11.1	3.7
IOWA	10.5	13.0	8.9	17.1	-17.1	4.6	11.5	8.5	17.1	25.1	-0.5	10.2
KANSAS	10.4	10.6	10.3	13.3	-1.3	19.1	10.3	11.1	14.7	17.2	-1.7	3.9
KENTUCKY	9.4	15.9	7.6	11.2	-3.6	14.3	6.1	9.9	0.7	4.8	-1.0	17.1
LOUISIANA	6.1	-1.5	9.8	10.6	7.6	8.3	3.6	-0.2	6.1	29.4	-4.4	10.0
MAINE	-7.4	-29.7	5.7	8.2	-10.9	11.2	-23.2	-33.1	2.6	-3.7	18.1	-3.4
MARYLAND	3.1	-1.3	6.3	11.4	-14.4	7.3	-0.3	-2.0	2.5	18.1	-3.5	6.2
MASSACHUSETTS	7.2	-4.7	12.9	15.8	-8.3	12.7	6.9	8.3	-0.9	(2)	2.1	15.1
MICHIGAN	12.2	23.5	6.4	8.6	-10.0	5.2	13.9	22.5	4.2	11.5	0.1	3.1
MINNESOTA	9.8	12.1	7.7	10.0	-3.8	13.3	4.4	11.7	-5.0	13.6	0.4	7.0
MISSISSIPPI	5.8	3.6	7.0	10.5	-3.6	12.2	8.5	1.7	20.2	3.8	-5.3	12.4
MISSOURI	2.8	4.7	2.0	0.6	8.1	3.5	5.1	8.9	3.1	15.0	-6.3	7.5
MONTANA	15.3	15.2	15.3	15.3	15.2	19.9	12.2	14.3	12.5	3.9	30.4	15.9
NEBRASKA	10.5	23.6	5.3	8.1	-3.8	9.4	6.2	4.5	7.8	12.5	17.5	4.0
NEVADA	8.3	8.7	8.1	6.9	12.4	2.9	5.8	10.5	-1.6	21.3	11.7	9.0
NEW HAMPSHIRE	12.6	8.2	13.6	12.5	16.6	8.4	10.3	8.6	9.6	33.9	18.3	7.9
NEW JERSEY	20.3	22.5	19.1	21.3	7.7	7.9	36.3	46.6	15.0	33.7	-15.7	8.5
NEW MEXICO	7.2	9.7	5.8	11.9	-18.6	13.3	12.2	13.5	11.6	6.5	-15.0	18.2
NEW YORK	3.9	2.6	5.6	8.6	-5.0	4.1	3.4	6.0	-3.2	-9.2	-11.8	13.6
NORTH CAROLINA	6.7	10.1	4.0	11.2	-19.1	15.1	4.2	5.9	-0.3	24.7	-10.0	16.4
NORTH DAKOTA	16.8	9.3	19.7	23.8	5.0	35.9	7.0	8.4	4.9	15.1	11.5	18.3
OHIO	8.9	17.7	4.0	5.7	-2.7	-1.5	10.5	13.3	14.0	3.3	13.3	13.5
OKLAHOMA	11.2	15.1	9.7	13.9	-10.2	7.9	13.3	17.7	9.4	7.6	3.2	24.2
OREGON	6.7	19.8	2.6	6.2	-17.7	12.2	12.1	13.3	16.1	29.7	-13.1	1.9
PENNSYLVANIA	2.9	0.2	4.2	10.7	-30.0	15.9	-1.7	1.4	-0.5	13.5	-17.7	3.1
RHODE ISLAND	5.4	9.1	4.5	8.6	-31.2	7.0	3.7	5.4	6.5	9.6	-6.8	17.2
SOUTH CAROLINA	5.4	10.0	3.8	12.7	-27.0	17.2	5.1	9.3	16.2	7.8	-13.7	19.4
SOUTH DAKOTA	7.3	10.3	6.8	15.2	-12.6	0.5	1.6	9.6	-0.6	92.6	-7.2	24.4
TENNESSEE	4.9	9.4	3.2	11.7	-21.0	13.4	4.2	6.9	6.5	-0.9	-6.0	12.6
TEXAS	7.6	2.5	9.9	14.2	-7.4	10.9	6.8	3.0	15.1	31.7	-7.0	13.7
UTAH	11.0	5.5	13.4	18.1	-1.9	20.1	11.3	10.5	10.1	19.2	-3.0	11.3
VERMONT	3.5	5.5	3.1	6.0	-13.0	-2.2	1.5	2.2	2.6	7.0	4.6	2.9
VIRGINIA	11.7	9.1	14.8	15.9	10.8	16.6	5.0	9.3	3.5	15.3	14.4	8.6
WASHINGTON	17.3	13.8	19.1	17.9	24.9	26.5	9.0	7.5	7.7	24.9	24.8	12.3
WEST VIRGINIA	7.6	20.5	3.3	13.8	-23.1	9.4	16.3	18.0	17.2	7.4	-10.3	11.2
WISCONSIN	8.2	7.0	9.4	12.1	-7.6	13.5	7.4	6.5	9.1	-1.7	-1.1	2.0
WYOMING	-3.0	9.8	-7.5	4.4	-25.8	21.0	12.3	7.5	17.7	11.0	-31.5	15.0

- Represents zero or rounds to zero.

2 Less than half the unit of measurement shown.

* Excessive percentage increase due to zero figure for prior fiscal year, limited.

† Put from prior year data representing a transitional 15-month period accompanying change to new 1976-77 fiscal year ending for ent of Highways.

Table 6. Relation of State Government Finances to State Personal Income: 1977

State	General revenue per \$1,000 of personal income						General expenditure per \$1,000 of personal income					
	Total	Revenue from Federal Government	Taxes			Charges and miscellaneous	Total	Education			Public welfare	Highways
			Total ¹	General sales or gross receipts ²	Individual income ²			Total ¹	Inter-governmental ²	State institutions of higher education		
50-STATE AVERAGE . . .	124.18	33.58	73.90	22.59	18.64	17.70	121.35	46.82	27.03	15.47	23.06	12.79
MEDIAN STATE . . .	134.77	36.81	76.00	24.17	18.01	16.71	131.74	50.98	27.36	19.56	18.78	16.03
ALABAMA	141.60	46.77	75.01	24.30	13.99	18.64	138.61	65.79	29.93	26.27	19.61	19.94
ALASKA	306.68	68.81	194.39	-	52.88	43.41	258.58	86.47	40.44	21.91	14.17	40.60
ARIZONA	131.76	27.62	88.11	38.20	14.48	15.50	128.89	64.70	38.19	23.46	8.52	18.29
ARKANSAS	134.04	44.32	77.14	26.35	15.74	12.16	133.22	54.34	28.96	19.60	22.73	23.86
CALIFORNIA	134.75	37.48	81.80	28.03	23.53	11.40	123.55	45.33	27.30	15.57	35.41	7.00
COLORADO	120.33	36.43	64.77	21.62	20.38	18.73	117.79	58.41	27.36	28.56	17.60	14.89
CONNECTICUT	101.49	23.61	63.55	25.45	2.59	14.20	93.31	28.35	15.17	9.12	18.30	7.48
DELAWARE	155.98	35.34	95.52	-	41.06	26.72	151.66	65.55	32.22	27.67	18.07	14.04
FLORIDA	95.70	22.23	64.60	27.59	-	8.34	96.77	43.51	31.31	10.01	8.72	11.53
GEORGIA	115.34	35.54	69.14	24.93	17.97	10.38	113.00	49.34	28.76	16.14	18.75	12.80
HAWAII	198.27	55.71	110.63	55.02	32.76	30.97	218.24	77.05	-	28.12	31.14	15.13
IDAHO	140.84	47.93	78.53	22.17	24.01	13.93	146.07	57.40	31.57	21.93	16.07	28.81
ILLINOIS	98.98	25.17	64.48	22.33	17.13	8.66	103.36	37.62	23.96	10.67	25.61	13.73
INDIANA	104.19	23.07	65.56	31.69	14.53	15.28	96.59	42.64	20.73	19.11	11.84	13.42
IOWA	120.21	31.17	72.11	19.35	24.96	14.85	127.95	56.01	33.00	19.53	18.42	22.70
KANSAS	107.33	28.40	64.84	21.86	14.00	13.34	106.46	45.25	23.90	19.48	19.54	15.81
KENTUCKY	143.74	41.62	84.62	25.16	18.34	17.18	139.80	55.31	26.36	21.68	25.08	22.60
LOUISIANA	154.91	46.56	82.78	23.20	6.44	24.90	157.90	57.78	33.55	18.64	21.12	25.56
MAINE	150.30	47.72	81.60	29.55	13.09	19.57	140.00	50.95	31.13	15.70	29.87	19.43
MARYLAND	122.46	28.24	74.62	16.34	28.29	18.75	124.64	44.25	26.18	13.90	20.00	14.09
MASSACHUSETTS	129.82	34.59	76.67	11.55	31.13	14.19	124.28	35.27	21.91	9.27	38.07	9.15
MICHIGAN	128.35	33.22	78.78	22.88	23.83	14.96	124.41	46.93	25.84	16.89	32.36	12.03
MINNESOTA	157.77	37.21	101.39	19.04	39.03	17.56	155.88	71.30	44.45	23.17	25.37	15.64
MISSISSIPPI	165.00	54.28	90.90	44.59	12.34	18.70	163.03	70.12	40.49	22.58	21.51	26.75
MISSOURI	92.40	27.69	56.09	20.93	13.67	8.50	86.57	36.02	21.12	12.86	15.40	13.95
MONTANA	156.93	62.03	72.94	-	26.12	20.21	155.94	57.98	31.08	22.21	16.29	37.68
NEBRASKA	110.49	28.93	64.86	21.03	18.05	14.35	105.67	35.04	12.57	19.81	14.03	20.66
NEVADA	120.75	32.58	75.34	26.50	-	11.34	116.70	46.97	28.16	16.43	10.81	19.88
NEW HAMPSHIRE	93.39	32.09	40.52	-	1.43	18.71	111.28	30.86	8.15	19.68	16.40	22.32
NEW JERSEY	99.17	26.41	57.32	16.86	13.10	14.06	100.69	34.25	20.50	8.07	21.10	5.56
NEW MEXICO	195.48	52.43	96.12	41.38	4.28	45.04	170.82	84.45	49.64	30.00	17.19	20.19
NEW YORK	148.16	38.16	84.64	17.48	35.67	17.21	145.03	43.53	30.50	7.80	34.91	5.43
NORTH CAROLINA	135.01	40.68	79.97	17.15	26.23	13.75	133.07	63.99	42.09	18.04	15.01	15.20
NORTH DAKOTA	180.23	56.96	78.79	29.31	14.63	41.31	166.84	62.06	29.38	28.68	17.17	29.54
OHIO	88.44	24.17	52.10	16.57	8.97	11.51	93.52	37.18	22.01	13.13	15.95	11.50
OKLAHOMA	133.65	37.02	72.14	12.49	13.73	23.11	124.52	54.31	27.17	22.95	22.84	16.83
OREGON	134.80	42.19	66.75	-	38.54	25.18	130.41	47.11	22.54	20.89	23.50	16.25
PENNSYLVANIA	112.44	29.32	73.19	19.96	15.42	8.98	117.14	40.39	25.52	7.92	30.08	12.39
RHODE ISLAND	145.00	44.30	74.81	24.17	17.69	25.43	137.00	42.94	18.78	18.33	36.80	6.41
SOUTH CAROLINA	145.64	41.67	81.00	28.32	19.81	21.41	146.22	60.76	28.74	22.52	16.16	12.40
SOUTH DAKOTA	140.37	52.73	56.98	28.77	-	29.06	143.77	44.13	14.91	25.97	19.27	27.04
TENNESSEE	116.16	36.16	67.66	32.45	0.99	11.62	112.91	46.71	21.68	17.95	18.31	19.68
TEXAS	104.48	26.68	61.34	21.90	-	16.24	94.91	49.34	27.75	19.40	15.16	9.05
UTAH	158.33	52.36	80.86	34.54	24.09	23.88	160.54	83.39	39.57	39.15	17.81	19.73
VERMONT	188.55	70.38	89.17	12.61	27.29	28.13	178.87	57.92	21.88	29.74	32.66	23.28
VIRGINIA	112.08	29.06	64.37	13.38	22.38	17.49	110.27	43.42	22.63	16.92	15.53	20.42
WASHINGTON	140.38	36.59	85.47	47.73	-	15.98	136.19	63.60	31.62	26.22	21.57	15.29
WEST VIRGINIA	156.14	50.58	90.88	45.01	16.56	14.58	156.86	59.32	40.25	14.79	18.81	34.37
WISCONSIN	149.96	36.10	96.96	23.67	40.58	15.79	145.01	51.01	25.53	21.88	30.98	11.48
WYOMING	188.38	70.24	89.99	36.48	-	26.93	155.21	52.66	26.44	22.22	9.91	40.03

Note: State financial amounts for fiscal year 1976-77 are related herein to personal income data as estimated for calendar 1976 (see table 21).

- Represents zero or rounds to zero.

¹Includes amounts for categories not shown separately.

²Medians are based on those States having the specified items.

STATE GOVERNMENT FINANCES IN 1977

Table 7. State Government Revenue, by Source: 1977

(Thousands of dollars)

State	Total Revenue	Total general revenue	Intergovernmental Revenue						
			Total	From Federal Government					
				Total	Public welfare	Education	Highways	General revenue sharing ¹	Employment security adminis- tration
ALL STATES	204 474 864	169 866 135	48 675 566	45 938 332	18 722 749	9 035 260	6 362 850	2 266 073	832 684
ALABAMA	3 124 417	2 649 994	897 438	875 280	265 547	218 240	177 887	35 718	32 034
ALASKA	1 391 605	1 220 263	274 065	273 791	27 059	52 961	112 274	4 434	12 270
ARIZONA	2 107 037	1 734 733	370 650	363 640	45 788	107 937	87 315	25 875	28 098
ARKANSAS	1 568 624	1 395 087	465 629	461 324	168 282	99 700	49 161	23 264	17 164
CALIFORNIA	26 108 228	20 737 318	6 394 124	5 768 186	2 797 467	949 229	541 485	232 444	168 670
COLORADO	2 394 258	2 001 520	612 671	605 992	172 017	139 904	128 480	24 171	14 962
CONNECTICUT	2 857 967	2 327 032	544 265	541 348	228 643	87 980	46 088	28 260	29 189
DELAWARE	712 204	638 263	138 040	136 411	33 531	30 642	23 074	6 959	5 481
FLORIDA	5 707 077	4 851 420	1 153 534	1 126 802	298 815	303 707	178 349	67 109	57 084
GEORGIA	3 579 450	3 180 603	987 802	979 956	369 145	215 955	120 802	46 261	39 588
HAWAII	1 456 564	1 228 873	351 205	345 295	82 541	79 362	53 065	10 074	10 317
IDAH0	785 989	659 704	226 611	224 491	51 336	33 827	57 019	8 185	9 570
ILLINOIS	9 852 612	8 166 462	2 132 120	2 076 245	964 628	361 178	338 019	112 032	93 794
INDIANA	3 787 796	3 437 094	770 161	761 194	265 116	178 567	108 018	45 991	32 324
IOWA	2 542 726	2 154 486	595 833	558 620	174 599	135 301	98 028	27 318	20 496
KANSAS	1 766 107	1 604 009	435 569	424 476	161 905	104 725	75 911	19 749	18 487
KENTUCKY	2 980 435	2 650 503	773 344	767 509	263 658	166 401	131 049	37 401	12 654
LOUISIANA	3 685 114	3 216 145	980 516	966 730	299 261	200 036	197 574	46 918	24 685
MAINE	1 024 998	862 847	282 023	273 963	114 381	68 439	35 753	13 601	12 883
MARYLAND	3 933 699	3 491 869	829 424	805 173	275 034	146 145	162 323	48 944	23 653
MASSACHUSETTS	5 669 948	4 968 600	1 491 274	1 323 910	631 197	190 779	148 561	68 133	51 332
MICHIGAN	9 689 212	7 891 575	2 128 063	2 042 246	996 596	388 021	206 038	91 342	96 135
MINNESOTA	4 385 035	3 867 665	951 633	912 242	411 855	201 154	132 446	47 132	27 521
MISSISSIPPI	2 030 629	1 759 384	590 715	578 830	154 780	167 489	90 559	33 497	31 020
MISSOURI	3 099 660	2 632 790	792 632	789 064	252 666	151 816	147 173	41 505	38 287
MONTANA	850 823	669 969	271 008	265 677	55 221	31 207	102 903	8 105	8 595
NEBRASKA	1 119 368	1 044 090	295 568	273 382	73 417	50 046	61 761	13 985	12 314
NEVADA	762 457	527 434	148 843	142 315	28 414	18 374	46 264	5 341	15 651
NEW HAMPSHIRE	636 339	461 530	168 813	158 577	52 441	27 856	32 505	7 254	6 313
NEW JERSEY	7 038 175	5 370 256	1 505 267	1 430 280	644 873	263 580	195 773	68 728	75 127
NEW MEXICO	1 349 306	1 215 326	337 725	325 960	85 640	88 211	56 459	14 393	9 740
NEW YORK	22 667 068	18 805 597	5 877 917	4 843 112	2 861 368	667 907	189 638	293 698	203 999
NORTH CAROLINA	4 574 592	4 026 279	1 231 466	1 213 261	352 343	307 067	255 783	60 335	35 968
NORTH DAKOTA	736 073	677 857	226 177	214 232	40 497	35 206	53 039	6 131	1 890
OHIO	8 975 675	6 061 522	1 702 109	1 656 390	663 760	304 543	175 358	88 646	78 986
OKLAHOMA	2 283 116	2 110 124	606 314	584 541	255 481	128 480	74 947	24 126	24 818
OREGON	2 638 018	1 965 340	625 042	615 125	219 656	115 143	77 708	23 753	15 484
PENNSYLVANIA	11 091 470	8 588 406	2 311 999	2 239 314	1 129 413	346 557	294 025	115 643	117 171
RHODE ISLAND	1 037 637	850 549	262 524	259 866	112 868	47 485	14 867	12 275	11 944
SOUTH CAROLINA	2 414 949	2 135 404	633 949	610 824	159 145	165 714	56 130	33 982	25 729
SOUTH DAKOTA	543 702	492 966	190 802	185 192	47 116	33 801	46 228	7 434	8 584
TENNESSEE	2 933 213	2 625 899	833 681	817 356	280 990	177 321	155 885	40 736	33 691
TEXAS	8 847 332	8 090 170	2 082 534	2 065 988	789 513	571 183	265 227	110 568	85 511
UTAH	1 237 698	1 040 213	352 032	343 980	87 002	93 638	70 506	12 437	17 925
VERMONT	572 997	485 906	183 611	181 366	62 382	30 802	24 751	6 218	6 044
VIRGINIA	4 098 080	3 576 392	964 624	927 264	292 917	206 555	208 815	44 321	34 326
WASHINGTON	4 478 273	3 449 022	956 337	898 976	274 531	231 613	147 099	41 073	42 206
WEST VIRGINIA	1 875 742	1 552 183	503 813	502 844	120 799	83 919	168 758	23 318	16 442
WISCONSIN	4 931 994	4 227 293	1 048 769	1 017 567	514 715	213 668	93 125	53 722	33 972
WYOMING	563 376	488 464	185 301	182 125	13 650	25 892	48 845	3 534	6 556

¹Represents Federal funds distributed to the States under the State and Local Fiscal Assistance Act of 1972.

Table 7. State Government Revenue, by Source: 1977—Continued

(Thousands of dollars)

State	Intergovernmental revenue--Continued									
	From Federal Government--Continued					From local governments				
	Health and hospitals	Natural resources	Airports	Other	Total	Public welfare	Highways	Health and hospitals	Education	Other
ALL STATES	1 532 280	637 312	69 559	5 479 565	2 737 234	617 467	242 751	219 002	225 121	1 432 893
ALABAMA	26 103	14 441	-	105 310	22 158	1 748	10 438	1 606	2 973	5 393
ALASKA	3 665	11 303	9 531	40 294	274	-	-	-	150	124
ARIZONA	20 240	4 887	708	42 784	7 010	-	3 796	1 455	512	1 247
ARKANSAS	25 160	11 807	-	66 786	4 305	-	3 723	-	371	211
CALIFORNIA	105 404	29 307	-	952 180	625 938	509 847	10 524	7 003	27 409	71 155
COLORADO	23 585	7 044	-	91 832	6 679	-	2 648	161	2 149	1 723
CONNECTICUT	20 945	6 497	-	93 746	2 917	-	1 377	-	35	1 505
DELAWARE	6 676	6 825	-	23 223	1 629	-	6	162	765	696
FLORIDA	89 314	16 249	-	116 175	26 732	565	-	18 770	733	6 664
GEORGIA	30 101	23 674	-	134 430	7 846	-	609	-	4 846	2 391
HAWAII	9 003	3 400	12 781	84 752	5 910	-	-	-	241	5 669
IDaho	10 828	5 877	117	47 732	2 120	-	1 457	171	266	228
ILLINOIS	39 721	21 989	6 164	138 720	55 875	11 862	28 854	18	5 434	9 717
INDIANA	16 597	15 230	2 221	97 130	8 967	32	4 412	262	896	3 365
IOWA	15 889	9 910	-	77 079	37 213	755	9 420	23 463	8	3 567
KANSAS	15 804	12 059	-	15 836	11 093	-	4 360	37	6 696	-
KENTUCKY	27 410	14 406	1 939	112 591	5 835	-	3 011	-	2 174	650
LOUISIANA	53 993	14 647	-	129 616	13 786	-	7 212	2 481	3 274	816
MAINE	6 337	5 368	63	27 138	8 060	2 364	3 184	-	-	2 512
MARYLAND	33 453	7 747	707	107 167	24 251	4 839	7 234	9 961	562	1 655
MASSACHUSETTS	75 901	9 180	7 082	141 745	167 364	-	231	2 676	2 293	162 164
MICHIGAN	54 376	17 354	7 768	184 616	85 817	-	16 800	18 433	3 937	46 647
MINNESOTA	18 708	17 344	1 882	54 400	39 391	17 215	9 108	6 949	1 226	4 893
MISSISSIPPI	19 599	13 777	-	68 189	11 885	3 723	261	-	5 228	2 673
MISSOURI	51 031	14 286	-	92 300	3 568	-	276	172	3 014	106
MONTANA	10 242	8 155	6	41 243	5 331	3 913	185	48	832	353
NEBRASKA	18 765	11 355	3 390	28 349	22 186	11 338	7 099	2 495	1 102	152
NEVADA	6 187	5 268	-	16 866	6 528	4 244	1 302	86	137	759
NEW HAMPSHIRE	5 620	2 162	394	24 032	10 236	5 781	1 925	33	345	2 152
NEW JERSEY	29 753	7 843	2 076	142 527	74 987	13 506	937	47 026	4 363	9 155
NEW MEXICO	10 396	6 366	-	54 755	11 765	1 314	2 101	6 237	1 209	904
NEW YORK	161 957	19 142	244	345 159	1 034 805	-	8	6 987	36 896	4990 914
NORTH CAROLINA	39 734	25 111	-	136 920	18 205	12 131	2 158	-	2 856	1 060
NORTH DAKOTA	6 527	6 310	-	64 632	11 945	3 159	7 426	126	387	847
OHIO	75 498	18 693	-	251 306	45 719	663	18 166	-	7 211	19 679
OKLAHOMA	18 833	9 818	-	48 038	21 773	587	12 292	1 289	3 726	3 879
OREGON	19 183	18 555	76	125 567	9 917	-	2 628	-	4 786	2 503
PENNSYLVANIA	60 006	32 769	799	142 931	72 685	3 089	10 872	-	56 768	1 956
RHODE ISLAND	5 702	2 167	273	52 285	2 658	-	-	-	-	2 658
SOUTH CAROLINA	33 109	12 937	6	124 172	23 025	608	98	10 052	6 991	5 276
SOUTH DAKOTA	9 100	9 095	1 314	22 520	5 610	-	-	2 864	-	2 746
TENNESSEE	30 819	19 179	905	77 830	16 325	1 417	3 900	6 640	3 309	1 059
TEXAS	74 022	28 872	-	141 092	16 546	613	10 712	-	3 498	1 723
UTAH	9 376	7 321	-	45 775	8 052	-	-	-	513	7 539
VERMONT	12 294	3 718	133	35 024	2 245	-	-	-	2 165	80
VIRGINIA	23 048	16 617	1 578	99 087	37 360	5	16 029	17 741	1 693	1 892
WASHINGTON	36 989	19 958	27	105 480	57 361	-	5 765	23 467	7 927	20 202
WEST VIRGINIA	16 450	12 810	297	60 051	969	-	-	-	64	905
WISCONSIN	16 068	13 064	5 667	74 136	31 202	10	9 608	-	3 148	18 436
WYOMING	2 751	5 419	1 411	74 067	3 176	2 149	601	131	-	295

- Represents zero or rounds to zero.

*Includes \$563,117,837 received by the University of California for energy research and development contracts.

*Includes \$362,800,000 from counties for health care program and \$146,932,000 for county share of supplemental security income program.

*Includes \$97,281,000 transportation grants, \$60,357,000 employment aid, \$87,327,000 crime control and civil defense aid, and \$49,261,000 Countercyclical Assistance funds.

*Includes \$640,165,000 local government contributions to Municipal Assistance Corporation and \$142,342,000 local government subsidies to State transit authorities.

Table 7. State Government Revenue, by Source: 1977—Continued

(Thousands of dollars)

State	Total	Taxes							
		Sales and gross receipts taxes							
		Total	Total general sales and gross receipts taxes	Selective sales and gross receipts taxes					Public utilities
				Total	Motor fuels	Tobacco products	Alcoholic beverages	Insurance	
ALL STATES	101 084 645	52 362 328	30 895 901	21 466 427	9 088 264	3 500 226	2 119 750	2 335 893	2 363 347
ALABAMA	1 403 674	908 556	454 754	453 802	165 464	49 543	71 249	46 774	99 131
ALASKA	773 474	65 942	-	65 942	20 607	4 851	7 998	8 081	1 193
ARIZONA	1 180 068	710 534	502 911	207 623	111 507	38 497	17 780	20 816	14 481
ARKANSAS	802 913	490 681	274 295	216 386	119 213	46 066	18 430	20 483	-
CALIFORNIA	12 589 124	6 004 651	4 314 027	1 690 624	811 455	271 504	127 459	322 766	14 111
COLORADO	1 077 285	550 147	359 570	190 577	102 418	33 242	19 920	27 836	556
CONNECTICUT	1 457 139	1 052 935	583 478	469 457	159 879	75 084	24 297	42 682	117 374
DELAWARE	390 882	68 974	-	68 974	29 805	12 246	4 372	7 006	8 493
FLORIDA	3 274 802	2 415 293	1 398 590	1 016 703	384 330	86 355	187 075	81 307	60 767
GEORGIA	1 906 506	1 134 968	687 415	447 553	245 264	74 593	76 347	51 349	-
HAWAII	685 703	444 892	341 017	103 875	32 819	10 311	16 822	13 322	31 201
IDAHO	367 823	175 932	103 860	72 072	44 925	7 997	6 617	11 616	597
ILLINOIS	5 319 547	3 014 857	1 842 319	1 172 538	405 680	177 171	76 307	78 588	334 008
INDIANA	2 162 900	1 432 495	1 045 571	386 924	262 607	51 521	28 310	44 403	-
IOWA	1 292 507	572 115	346 785	225 330	133 108	46 277	14 748	30 910	-
KANSAS	969 005	520 649	326 708	193 941	119 001	32 108	17 311	24 801	383
KENTUCKY	1 560 385	838 101	463 841	374 260	184 376	22 253	14 924	50 106	-
LOUISIANA	1 718 665	851 520	481 677	369 843	173 143	56 954	45 308	48 874	16 961
MAINE	468 462	295 922	169 665	126 257	55 293	24 296	24 350	9 049	12 027
MARYLAND	2 127 712	989 212	465 840	523 372	188 720	54 349	28 200	69 368	61 222
MASSACHUSETTS	2 934 261	1 175 179	441 878	733 301	214 168	142 759	77 084	96 114	-
MICHIGAN	4 843 716	2 164 919	1 406 985	757 934	430 350	140 271	80 043	81 556	-
MINNESOTA	2 485 565	983 370	466 658	516 712	197 109	83 802	50 502	46 697	65 309
MISSISSIPPI	969 251	701 035	475 465	225 570	138 521	31 072	28 116	26 824	-
MISSOURI	1 598 094	929 413	596 434	332 979	244 591	59 458	23 288	45 295	347
MONTANA	312 399	82 977	-	82 977	43 958	11 528	9 135	11 158	3 797
NEBRASKA	612 918	343 083	198 736	144 347	87 935	22 610	10 339	15 655	-
NEVADA	329 069	257 327	115 744	141 583	29 574	11 130	10 536	7 270	1 120
NEW HAMPSHIRE	200 231	113 986	-	113 986	40 279	27 130	4 087	8 382	2 089
NEW JERSEY	3 103 725	1 576 619	913 100	663 519	292 913	168 780	53 825	68 661	50 076
NEW MEXICO	597 604	376 073	257 239	118 834	64 802	13 683	6 596	13 151	4 273
NEW YORK	10 743 249	3 963 222	2 218 162	1 745 060	511 889	334 173	150 194	175 834	418 580
NORTH CAROLINA	2 384 780	1 128 763	511 501	617 262	289 692	20 308	86 763	56 387	143 992
NORTH DAKOTA	296 330	164 945	110 224	54 721	29 777	8 570	6 243	6 459	1 071
OHIO	3 570 771	2 132 628	1 135 466	997 162	393 258	196 910	71 997	101 499	212 043
OKLAHOMA	1 139 000	493 459	205 092	288 367	123 826	51 960	33 948	38 263	3 595
OREGON	973 145	159 329	-	159 329	91 302	31 817	5 965	24 597	1 087
PENNSYLVANIA	5 590 840	2 804 955	1 524 515	1 280 440	499 063	247 966	106 360	119 374	281 708
RHODE ISLAND	438 841	254 778	141 770	113 008	40 737	24 393	7 180	9 831	29 124
SOUTH CAROLINA	1 187 589	710 710	415 277	295 433	140 497	23 572	74 078	27 698	16 211
SOUTH DAKOTA	200 115	173 929	101 023	72 906	36 196	9 027	6 967	7 829	248
TENNESSEE	1 529 531	1 129 592	733 641	395 951	192 807	67 829	42 500	44 934	9 425
TEXAS	4 750 065	3 181 034	1 695 848	1 485 186	444 118	287 549	151 432	127 359	121 780
UTAH	531 276	307 448	226 949	80 499	54 671	7 680	5 377	11 901	870
VERMONT	229 803	112 865	32 497	80 368	23 210	9 600	12 211	4 486	8 954
VIRGINIA	2 053 823	978 755	426 848	551 907	265 149	17 859	63 974	59 569	84 031
WASHINGTON	2 100 035	1 589 541	1 172 572	416 969	180 357	59 518	68 036	30 781	72 677
WEST VIRGINIA	903 413	648 116	447 435	200 681	80 363	28 028	5 829	20 090	-
WISCONSIN	2 733 294	1 053 340	667 939	385 401	170 832	84 353	38 661	33 575	57 735
WYOMING	233 336	132 562	94 580	37 982	27 476	4 672	1 280	4 547	-

- Represents zero or rounds to zero.

REVENUE

Table 7. State Government Revenue, by Source: 1977—Continued

(Thousands of dollars)

State	Taxes--Continued								
	Sales and gross receipts taxes--Continued			License taxes					
	Selective sales and gross receipts taxes--Continued								
	Parimutuels	Amusements	Other	Total license taxes	Motor vehicles	Corporations in general	Occupations and businesses, n.e.c.	Motor vehicle operators	Hunting and fishing
ALL STATES	721 234	120 860	216 844	7 149 258	4 243 186	1 040 737	813 364	344 042	334 602
ALABAMA	-	-	21 566	99 704	34 129	36 671	15 413	5 602	4 822
ALASKA	-	-	23 252	25 115	11 000	715	7 547	594	4 200
ARIZONA	7 542	-	-	6 728 598	48 279	1 726	7 238	3 405	4 208
ARKANSAS	12 194	-	-	62 317	40 352	2 426	5 331	4 429	6 708
CALIFORNIA	103 755	326	39 248	514 635	344 127	3 283	81 643	14 454	26 274
COLORADO	6 505	140	-	74 150	22 753	2 448	11 463	2 010	14 851
CONNECTICUT	40 731	10 130	-	94 140	81 270	1 107	12 895	11 606	1 079
DELAWARE	6 105	109	838	108 612	19 746	57 949	27 153	948	294
FLORIDA	82 799	2 449	31 621	379 180	272 651	5 041	50 126	22 628	5 145
GEORGIA	-	-	-	75 182	43 697	7 448	10 656	6 563	5 773
HAWAII	-	-	-	5 188	112	467	3 380	-	142
IDAHO	320	-	-	44 397	24 476	886	10 791	1 284	6 128
ILLINOIS	73 051	9 779	17 954	412 505	326 427	27 455	23 860	26 360	5 706
INDIANA	-	83	-	114 401	90 969	2 275	9 044	-	4 261
IOWA	-	-	287	145 219	116 017	5 327	7 598	5 759	4 431
KANSAS	-	337	-	82 653	58 146	4 980	10 058	3 393	3 613
KENTUCKY	11 227	238	91 136	75 139	43 177	8 803	11 534	2 453	5 450
LOUISIANA	16 608	272	11 723	122 636	37 976	47 460	24 231	5 951	4 216
MAINE	1 242	-	-	39 049	21 361	648	7 504	2 328	5 319
MARYLAND	17 637	543	103 333	99 235	75 530	2 311	11 334	6 111	2 890
MASSACHUSETTS	33 767	7 733	161 676	88 919	54 089	4 196	14 618	11 344	2 843
MICHIGAN	25 671	43	-	246 022	180 318	5 638	14 858	14 492	17 297
MINNESOTA	-	10	73 283	160 063	103 799	1 296	24 243	6 756	10 739
MISSISSIPPI	-	1 037	-	57 480	20 307	15 714	11 735	3 717	3 463
MISSOURI	-	-	-	149 108	96 226	21 042	12 467	4 165	9 914
MONTANA	-	-	3 401	26 344	12 712	288	3 604	1 506	6 906
NEBRASKA	6 349	681	778	49 970	34 888	2 066	7 503	1 592	3 523
NEVADA	224	81 530	199	48 345	17 288	1 123	3 654	664	1 812
NEW HAMPSHIRE	15 305	18 863	16 714	31 503	18 863	2 201	4 255	2 254	2 194
NEW JERSEY	28 887	55	322	304 471	188 007	74 666	15 399	17 882	4 361
NEW MEXICO	2 208	81	13 340	42 038	29 376	2 500	4 184	1 436	4 104
NEW YORK	153 162	4 228	-	449 658	285 524	5 025	43 249	18 620	12 708
NORTH CAROLINA	-	-	20 120	194 540	104 254	37 819	36 047	6 743	6 757
NORTH DAKOTA	-	-	2 601	62 875	23 467	296	5 799	1 340	1 611
OHIO	21 455	-	-	170 748	181 983	130 108	20 770	9 919	8 035
OKLAHOMA	-	-	36 775	134 976	96 953	11 850	6 977	6 807	5 767
OREGON	4 561	-	-	128 369	78 945	2 031	21 714	8 447	12 000
PENNSYLVANIA	25 878	79	22	664 741	267 777	213 268	93 009	36 638	21 984
RHODE ISLAND	1 722	21	-	22 826	17 075	1 131	1 925	2 116	283
SOUTH CAROLINA	-	3 445	9 929	56 939	29 220	3 807	12 452	2 498	3 633
SOUTH DAKOTA	2 050	-	10 589	17 514	10 813	261	2 588	987	2 455
TENNESSEE	-	245	38 211	156 017	89 049	3 900	17 795	6 347	6 843
TEXAS	-	69	352 879	552 427	245 546	235 612	24 557	20 800	13 298
UTAH	-	-	-	626 002	15 283	-	2 793	1 548	5 998
VERMONT	1 948	-	19 959	23 042	16 443	144	1 512	1 533	2 563
VIRGINIA	-	86	61 239	128 849	85 370	5 560	20 201	9 201	6 373
WASHINGTON	5 567	33	-	119 676	68 113	3 695	17 887	9 999	12 072
WEST VIRGINIA	12 757	-	53 614	54 733	38 843	3 255	3 759	-	4 374
WISCONSIN	-	10	235	133 874	90 828	1 752	14 361	8 437	16 197
WYOMING	7	-	-	41 164	30 251	298	650	294	8 985

- Represents zero or rounds to zero.

¹Includes \$17,008,000 rental and contractors taxes.²Business privilege tax.³Includes \$28,910,000 agricultural marketing assessments and \$10,338,000 agricultural regulatory taxes.⁴Includes \$26,179,000 citrus advertising tax.⁵Hotel tax.⁶Motor vehicle tax.⁷Includes \$6,001,000 soft drink tax and \$5,722,000 room occupancy tax.⁸Includes \$92,446,000 motor vehicle titling tax.⁹Meals excise and room occupancy tax.¹⁰Soft drink tax.¹¹Motor vehicle and aircraft registration tax.¹²Mostly gas and oil inspection tax.¹³Mostly motor vehicle tax.¹⁴Includes \$10,072,000 motor vehicle tax and \$9,846,000 meals and rooms tax.

STATE GOVERNMENT FINANCES IN 1977

Table 7. State Government Revenue, by Source: 1977—Continued

(Thousands of dollars)

State	Taxes--Continued							
	License taxes--Continued				Individual income	Corporation net income	Death and gift	Property
	Alcoholic beverages	Public utilities	Amusements	Other license taxes				
ALL STATES	176 792	98 136	50 239	48 158	25 492 510	9 173 809	1 804 578	2 259 796
ALABAMA	2 409	658	-	-	261 895	75 874	4 208	34 095
ALASKA	950	-	197	-	210 338	35 772	193	409 767
ARIZONA	1 581	-	-	6 161	190 591	51 788	4 723	129 834
ARKANSAS	765	1 942	193	171	163 781	67 210	2 416	1 703
CALIFORNIA	31 387	11 424	47	1 996	3 620 933	1 641 595	366 334	439 446
COLORADO	1 651	171	69	53	338 920	80 595	26 516	2 438
CONNECTICUT	5 319	-	2	432	59 333	201 742	49 019	-
DELAWARE	433	1 624	50	415	168 000	29 036	7 660	-
FLORIDA	12 757	6 151	224	4 457	-	194 199	49 319	68 555
GEORGIA	773	-	-	272	495 639	170 885	15 272	9 903
HAWAII	-	1 028	-	59	203 018	27 605	4 104	-
IDAHO	619	213	-	-	112 470	31 034	3 559	228
ILLINOIS	1 211	-	624	862	1 411 368	384 410	83 561	4 778
INDIANA	6 559	186	39	-	820 259	86 198	26 399	23 568
IOWA	4 492	73	-	1 062	447 409	91 894	33 068	117
KANSAS	838	212	53	360	209 171	122 712	17 557	15 447
KENTUCKY	1 281	508	408	525	338 160	131 254	19 229	43 413
LOUISIANA	1 808	484	111	399	133 614	95 248	20 002	147
MAINE	1 201	-	135	553	75 157	35 200	8 041	14 317
MARYLAND	231	-	295	533	606 740	115 297	19 845	72 446
MASSACHUSETTS	540	-	507	782	191 531	397 237	71 933	609
MICHIGAN	11 728	1 307	19	365	465 467	789 379	50 663	117 692
MINNESOTA	344	-	4	2 882	956 933	258 095	43 214	3 083
MISSISSIPPI	1 813	731	-	-	131 598	45 873	4 294	3 613
MISSOURI	1 691	3 123	-	480	389 594	105 772	19 715	4 492
MONTANA	1 328	-	-	-	111 862	24 957	6 483	15 636
NEBRASKA	132	-	232	234	170 595	41 946	1 861	2 915
NEVADA	22	-	22 679	903	-	-	-	22 105
NEW HAMPSHIRE	564	419	35	718	7 066	32 563	7 340	6 164
NEW JERSEY	2 880	27	-	1 249	709 653	332 775	86 997	80 491
NEW MEXICO	311	44	83	-	26 639	29 486	4 490	16 095
NEW YORK	36 413	26 796	19 558	1 765	4 526 975	1 295 001	199 273	24 168
NORTH CAROLINA	535	3	1 654	728	782 092	204 291	37 053	38 041
NORTH DAKOTA	212	88	62	-	55 037	21 800	3 650	2 605
OHIO	11 744	6 713	-	1 476	614 879	315 481	24 770	108 347
OKLAHOMA	992	2	715	4 913	216 833	70 635	27 451	-
OREGON	1 008	2 488	440	1 296	561 895	91 104	28 445	64
PENNSYLVANIA	8 884	21 160	8	2 013	178 071	665 993	146 474	62 524
RHODE ISLAND	102	-	18	176	103 784	40 842	8 964	5 738
SOUTH CAROLINA	2 345	-	1 310	1 674	290 393	106 601	10 785	4 824
SOUTH DAKOTA	125	-	-	285	-	2 504	5 632	-
TENNESSEE	901	681	-	432	22 385	156 042	41 628	-
TEXAS	8 929	346	-	2 257	-	-	66 568	42 755
UTAH	98	73	-	209	158 268	24 866	5 564	197
VERMONT	428	-	124	295	70 334	16 900	2 595	338
VIRGINIA	1 527	-	14	603	714 086	159 152	23 958	22 077
WASHINGTON	3 149	4 230	420	111	-	-	47 822	303 165
WEST VIRGINIA	1 691	2 607	-	204	164 671	23 329	9 082	897
WISCONSIN	81	18	-	2 200	1 144 073	251 657	53 257	91 910
WYOMING	10	606	-	70	-	-	3 592	9 049

- Represents zero or rounds to zero.

Table 7. State Government Revenue, by Source: 1977—Continued

(Thousands of dollars)

State	Taxes--Continued			Total charges and miscellaneous general revenue	Total current charges	Current charges				
	Severance	Document and stock transfer	Other			Total education	Education			Other education
							State institutions of higher education			
							Total	Auxiliary enterprises	Other	
ALL STATES	2 168 198	630 484	43 684	20 105 924	12 767 855	6 817 743	6 677 919	2 829 775	3 848 144	139 824
ALABAMA	13 757	5 585	-	348 882	301 932	170 013	155 307	65 676	89 631	14 706
ALASKA	23 758	-	2 589	172 724	59 620	11 133	9 922	4 680	5 242	1 211
ARIZONA	-	-	-	204 015	138 102	96 367	96 164	46 382	49 782	203
ARKANSAS	10 495	2 248	2 062	126 545	86 299	60 892	59 985	31 275	28 710	907
CALIFORNIA	1 530	-	-	1 754 070	1 081 683	514 283	514 056	177 801	336 259	227
COLORADO	2 320	-	2 219	311 564	228 319	176 777	176 660	73 658	103 002	117
CONNECTICUT	-	-	-	325 633	179 781	65 625	65 432	27 400	38 032	193
DELAWARE	-	8 574	26	109 341	73 999	50 253	49 843	16 744	33 099	410
FLORIDA	47 076	121 129	51	422 784	285 018	139 813	138 730	59 731	78 999	1 083
GEORGIA	-	4 230	427	286 295	215 525	125 400	124 161	49 521	74 590	1 239
HAWAII	-	896	-	191 965	135 888	34 755	27 685	12 414	15 271	7 070
IDAHO	203	-	-	65 270	31 810	23 015	22 919	11 756	11 163	96
ILLINOIS	-	6 068	-	714 795	427 876	269 486	263 819	132 567	131 252	5 667
INDIANA	580	-	-	504 033	400 882	275 394	274 924	137 962	136 962	470
IOWA	-	2 685	-	266 146	212 531	140 741	140 405	77 552	62 853	336
KANSAS	816	-	-	199 435	150 892	85 802	85 355	36 145	49 210	447
KENTUCKY	113 005	2 084	-	316 774	209 655	114 885	112 971	45 784	67 187	1 914
LOUISIANA	495 498	-	-	516 964	231 444	136 577	135 713	64 911	70 802	864
MAINE	-	776	-	112 362	71 989	42 781	42 781	19 121	23 660	-
MARYLAND	-	20 951	3 986	534 733	357 295	153 230	151 933	47 876	104 057	1 297
MASSACHUSETTS	-	8 853	-	543 065	306 492	114 988	106 249	48 459	57 790	8 739
MICHIGAN	9 574	-	-	919 796	592 785	422 303	421 614	165 626	255 988	689
MINNESOTA	59 718	13 452	17 637	430 467	269 490	166 856	166 446	68 271	98 175	410
MISSISSIPPI	25 358	-	-	199 418	153 846	96 330	96 286	52 465	43 821	44
MISSOURI	-	-	-	242 064	186 931	133 424	133 422	50 956	82 466	2
MONTANA	43 543	-	597	86 562	41 580	33 533	33 456	20 135	13 321	77
NEBRASKA	1 131	1 427	-	135 604	100 594	63 998	62 960	26 609	36 351	1 038
NEVADA	105	1 187	-	49 522	36 115	17 029	17 024	3 337	13 687	5
NEW HAMPSHIRE	144	1 464	1	92 486	68 182	51 470	51 453	15 250	36 203	17
NEW JERSEY	-	12 719	-	761 264	511 125	146 622	148 887	42 753	101 134	2 735
NEW MEXICO	102 783	-	-	279 997	87 914	56 029	55 016	19 945	35 071	1 013
NEW YORK	-	284 952	-	2 184 431	1 198 873	303 276	250 810	82 069	168 741	52 466
NORTH CAROLINA	-	-	-	410 033	304 318	192 935	188 891	95 758	93 133	4 044
NORTH DAKOTA	15 418	-	-	155 350	120 752	42 710	42 405	22 337	20 068	305
OHIO	3 918	-	-	788 642	549 183	353 789	353 265	113 285	239 980	524
OKLAHOMA	191 351	2 925	1 370	364 810	285 188	169 413	168 157	100 589	67 568	1 256
OREGON	3 680	259	-	367 153	185 337	94 070	93 584	39 768	53 816	486
PENNSYLVANIA	-	68 082	-	685 567	468 202	254 665	254 665	92 342	162 323	-
RHODE ISLAND	-	600	1 309	149 184	101 390	39 811	35 758	13 655	22 103	4 053
SOUTH CAROLINA	-	7 337	-	313 866	259 801	94 245	78 742	40 046	38 696	15 503
SOUTH DAKOTA	536	-	-	102 049	67 354	35 792	35 788	15 574	20 214	4
TENNESSEE	2 052	16 252	25 563	262 687	198 709	135 909	132 774	56 584	76 190	3 135
TEXAS	907 281	-	-	1 257 571	521 021	376 705	375 809	191 103	184 706	896
UTAH	8 931	-	-	156 905	111 064	66 686	65 567	26 691	38 876	1 119
VERMONT	-	2 234	1 495	72 492	48 143	41 410	41 379	22 197	29 182	31
VIRGINIA	705	24 486	1 755	557 945	458 510	209 715	207 910	82 316	125 594	1 805
WASHINGTON	35 265	4 566	-	392 650	203 835	146 616	146 340	64 345	81 995	276
WEST VIRGINIA	-	2 301	284	144 957	94 879	48 017	47 822	30 935	16 887	195
WISCONSIN	698	2 172	2 313	445 230	331 944	205 853	205 354	87 995	117 359	499
WYOMING	46 969	-	-	69 827	23 758	16 322	16 321	9 374	6 947	1

- Represents zero or rounds to zero.

Employer's excise tax.

Litigation tax.

Table 7. State Government Revenue, by Source: 1977—Continued

(Thousands of dollars)

State	Current charges--Continued								
	Hospitals	Highways			Miscellaneous commercial activities, n.e.c.	Natural resources			
		Total	Toll facilities	Other		Total	Agriculture	Forestry and parks	Other
ALL STATES	2 370 268	1 106 163	1 015 808	90 355	810 941	557 167	146 781	265 636	144 750
ALABAMA	80 580	685	-	685	-	7 862	3 766	3 586	510
ALASKA	207	774	-	774	17 515	777	582	65	130
ARIZONA	20 289	597	-	597	6 056	5 024	4 515	443	66
ARKANSAS	12 618	1 691	-	1 691	-	5 561	2 347	3 014	200
CALIFORNIA	286 907	60 771	47 143	13 628	23 301	155 512	23 453	18 648	113 411
COLORADO	36 867	1 304	-	1 304	-	3 821	2 575	1 115	131
CONNECTICUT	36 125	41 461	40 560	901	8 774	1 098	34	1 056	8
DELAWARE	2 822	8 270	7 884	386	2 302	1 764	393	1 332	39
FLORIDA	33 503	76 836	69 992	6 844	4 043	8 867	3 642	4 029	1 196
GEORGIA	37 804	170	-	170	-	18 407	4 021	13 933	453
HAWAII	23 996	9	-	9	-	1 890	254	1 289	347
IDAHO	8 862	436	-	436	-	1 381	764	484	133
ILLINOIS	54 325	84 416	81 212	3 204	-	7 259	4 824	2 435	-
INDIANA	66 510	27 024	25 660	1 364	-	11 963	6 250	4 577	1 136
IOWA	47 683	2 781	-	2 781	-	4 231	2 574	1 055	602
KANSAS	30 919	22 691	19 534	3 157	-	6 882	5 766	603	513
KENTUCKY	39 194	19 064	17 616	1 448	-	24 077	6 906	16 399	772
LOUISIANA	35 778	11 208	1 178	10 030	-	10 675	3 317	7 211	147
MAINE	8 236	15 277	14 985	292	-	1 853	1 041	713	99
MARYLAND	66 129	54 948	53 284	1 664	30 570	5 275	842	2 405	2 028
MASSACHUSETTS	16 584	57 478	56 492	986	1 612	5 253	9	4 763	481
MICHIGAN	109 586	7 888	7 052	836	-	21 504	5 891	10 033	5 580
MINNESOTA	74 877	7 608	-	7 608	-	9 552	8 270	659	623
MISSISSIPPI	31 351	504	-	504	521	7 220	3 321	3 622	277
MISSOURI	31 432	2 519	-	2 519	-	6 493	3 989	818	1 686
MONTANA	1 760	946	-	946	1 215	2 772	1 230	1 322	220
NEBRASKA	23 107	2 160	-	2 160	-	4 704	4 108	584	12
NEVADA	682	2 441	-	2 441	13 697	325	228	51	46
NEW HAMPSHIRE	2 714	9 225	9 115	110	172	3 080	-	3 016	64
NEW JERSEY	67 911	164 385	163 838	547	-	46 307	356	43 811	2 140
NEW MEXICO	22 907	84	-	84	-	2 637	1 803	696	138
NEW YORK	136 822	154 325	153 040	1 285	475 345	19 344	455	18 557	332
NORTH CAROLINA	67 017	455	407	48	153	7 776	3 569	3 737	470
NORTH DAKOTA	8 140	618	-	618	263 925	2 324	1 961	293	70
OHIO	128 771	47 895	47 190	705	907	12 098	5 763	5 352	983
OKLAHOMA	30 971	26 349	26 349	-	38 465	9 248	2 009	6 906	333
OREGON	35 537	2 419	1 211	1 208	-	39 327	3 926	33 988	1 413
PENNSYLVANIA	85 969	82 146	80 316	1 830	-	8 254	1 459	3 856	2 939
RHODE ISLAND	46 857	3 909	3 893	16	144 386	707	57	646	4
SOUTH CAROLINA	35 561	2 734	-	2 734	94 268	7 879	2 505	4 460	914
SOUTH DAKOTA	677	-	-	-	23 714	3 393	2 530	655	208
TENNESSEE	40 410	687	-	687	-	10 795	2 561	7 794	440
TEXAS	91 275	15 915	12 816	3 099	-	8 068	3 770	3 806	492
UTAH	34 008	1 517	-	1 517	-	2 121	1 352	741	28
VERMONT	994	7	-	7	-	1 476	27	1 327	122
VIRGINIA	190 079	29 375	29 375	-	-	2 788	1 073	1 463	252
WASHINGTON	3 815	35 795	32 402	3 393	-	11 380	886	9 419	1 073
WEST VIRGINIA	21 670	13 879	13 264	615	-	7 791	1 278	5 552	961
WISCONSIN	105 478	1 550	-	1 550	-	7 892	4 263	3 251	378
WYOMING	952	937	-	937	-	480	264	66	150

- Represents zero or rounds to zero.

¹Revenue of State ferry system.²Revenue of State Power Authority.³Mostly electric power sales receipts of Central Valley Water Project.⁴Mostly bus fare receipts of Connecticut Public Transportation Authority.⁵Revenue of Delaware Authority for Regional Transit.⁶Transit revenue of Jacksonville Transportation Authority.⁷Mainly revenue of Metropolitan Transit System (Baltimore).⁸Water charges received by Metropolitan District Commission.⁹Hall insurance charges.¹⁰Mainly from sales of water and power by the Colorado River Commission.¹¹Includes \$210,224,000 revenue of State Power Authority, \$231,902,000 revenue of Metropolitan Transit Authority (New York City), and \$26,950,000 revenue of other regional transportation authorities.¹²Revenue of Mill and Elevator Association and Bank of North Dakota.¹³Mainly revenue of Grand River Dam Authority.¹⁴Revenue of Rhode Island Public Transit Authority.¹⁵Revenue of Public Service Authority.¹⁶Revenue of cement plant.

Table 7. State Government Revenue, by Source: 1977—Continued

(Thousands of dollars)

State	Current Charges--Continued			Miscellaneous general revenue					
	Water transport and terminals	Airports	Other current charges	Interest earnings	Rents and royalties	Donations	Fines and forfeits	Sale of property	Miscellaneous general revenue, n.e.c.
ALL STATES	167 745	141 157	796 671	3 475 494	956 546	834 752	245 499	106 107	1 719 671
ALABAMA	27 385	-	15 407	26 677	1 045	13 676	2 241	598	2 713
ALASKA	-	19 234	9 980	60 952	38 375	5 741	2 037	1 652	4 347
ARIZONA	-	79	9 690	22 441	8 292	22 873	3 249	3 168	5 890
ARKANSAS	-	-	5 537	27 898	196	10 900	693	-	559
CALIFORNIA	-	-	40 909	368 669	107 695	87 634	44 873	31 929	31 587
COLORADO	-	-	9 550	28 881	23 678	18 217	4 302	688	7 479
CONNECTICUT	370	4 641	21 687	55 151	-	6 898	22 217	647	60 939
DELAWARE	-	-	8 588	15 687	-	5 140	1 627	-	12 888
FLORIDA	31	-	21 925	95 004	-	21 677	1 891	3 471	15 723
GEORGIA	22 824	-	10 920	45 802	2 391	19 221	830	142	2 384
HAWAII	12 567	47 213	15 458	39 402	1 038	2 383	4 222	2 524	6 511
IDAH0	-	-	5 116	15 090	3 493	3 281	1 014	1 717	8 865
ILLINOIS	-	-	12 390	124 478	-	22 889	1 416	420	137 716
INDIANA	638	12	19 341	69 743	79	21 627	8 108	3	3 591
IOWA	-	-	17 095	34 355	13	15 489	139	1 004	2 615
KANSAS	-	-	4 598	38 420	547	8 958	-	-	618
KENTUCKY	-	-	12 435	73 437	-	20 370	8 438	550	4 324
LOUISIANA	27 809	-	9 397	53 241	220 514	6 943	-	64	4 758
MAINE	229	65	3 548	19 651	-	3 835	5 765	3	11 119
MARYLAND	17 828	8 595	20 720	54 256	-	7 861	22 519	627	92 175
MASSACHUSETTS	20 195	49 180	41 202	80 027	-	4 977	767	1 503	149 299
MICHIGAN	280	67	31 157	95 470	13 545	70 568	-	1 287	146 201
MINNESOTA	-	4	10 593	91 716	3 792	44 281	4 259	773	16 156
MISSISSIPPI	1 620	-	16 300	23 260	292	5 454	908	13	15 645
MISSOURI	-	-	13 063	41 923	-	10 208	34	423	2 545
MONTANA	-	61	1 293	22 245	14 454	3 869	1 133	406	2 875
NEBRASKA	-	391	6 234	13 621	8 874	7 858	1 970	1 554	1 133
NEVADA	-	-	1 941	7 006	527	4 387	734	646	107
NEW HAMPSHIRE	9	3	1 509	3 015	108	2 121	1 950	103	17 007
NEW JERSEY	6 681	-	79 219	129 562	-	19 346	6 656	368	94 207
NEW MEXICO	-	-	6 257	67 768	110 094	3 032	3 159	1 014	7 016
NEW YORK	1 696	7 378	100 687	504 546	203	44 496	14 415	15 750	406 148
NORTH CAROLINA	7 168	-	28 814	65 522	467	23 695	-	11 694	4 337
NORTH DAKOTA	-	-	3 035	22 290	5 494	4 201	-	1 417	1 196
OHIO	-	-	5 723	95 966	1 134	31 825	5 938	787	103 809
OKLAHOMA	-	-	10 742	38 091	18 290	7 908	4 526	1 112	9 695
OREGON	-	-	13 984	155 803	749	13 695	4 113	740	6 716
PENNSYLVANIA	-	2 857	34 311	86 980	10 318	11 004	20 214	3 700	85 149
RHODE ISLAND	158	1 332	4 230	18 098	8 476	1 180	1 930	42	18 068
SOUTH CAROLINA	16 836	-	8 278	32 782	459	10 974	1 728	3 407	4 715
SOUTH DAKOTA	-	-	3 778	21 002	2 245	1 745	2 274	2 526	4 903
TENNESSEE	-	-	10 908	47 986	14	10 286	3 787	7	1 898
TEXAS	-	-	29 058	271 207	318 186	74 719	1 056	2 055	69 327
UTAH	-	-	6 732	16 473	8 233	16 897	137	1 486	2 615
VERMONT	-	45	4 211	12 439	-	4 792	1 962	37	5 119
VIRGINIA	3 421	-	23 132	55 431	-	22 948	11 181	1 935	7 940
WASHINGTON	-	-	6 229	42 922	5 805	24 995	8 143	1 379	105 571
WEST VIRGINIA	-	-	3 522	44 870	46	3 195	1 216	46	705
WISCONSIN	-	-	11 171	76 035	-	20 877	5 661	177	10 536
WYOMING	-	-	5 067	22 203	17 388	3 606	67	573	2 232

- Represents zero or rounds to zero.

¹Includes \$60,849,000 receipts of State lottery fund and \$48,007,000 rental receipts of Illinois Health Facilities Authority.²Includes \$79,401,000 receipts of State lottery fund and \$50,899,000 revenue of Massachusetts Health and Education Facilities Authority.³Includes \$133,706,000 receipts of State lottery fund.⁴Includes \$28,445,000 receipts of workers compensation insurance program and \$21,511,000 receipts from administration of motor vehicle laws.⁵Includes \$201,270,000 receipts of State lottery fund, \$125,939,000 from sales of abandoned property, and \$36,362,000 contributions from State Dormitory Authority.⁶Includes \$76,793,000 receipts of State lottery fund.⁷Includes \$102,207,000 proceeds from timber sales.

STATE GOVERNMENT FINANCES IN 1977

Table 7. State Government Revenue, by Source: 1977—Continued

(Thousands of dollars)

State	Insurance trust revenue							
	All systems			Employee retirement				
	Total	Contributions ¹	Earnings on investments	Total	Contributions ¹			Earnings on investments
					Total	Employee contributions	Local government contributions	
ALL STATES	32 364 664	25 630 302	6 734 362	14 440 542	8 273 480	4 222 513	4 050 967	6 167 062
ALABAMA	367 282	282 864	84 418	161 658	77 369	62 100	15 269	84 289
ALASKA	171 342	139 286	32 056	76 855	50 166	25 559	24 607	26 689
ARIZONA	372 304	286 011	86 293	218 050	146 126	83 050	63 076	71 924
ARKANSAS	173 537	138 646	34 891	80 698	45 850	34 087	11 763	34 848
CALIFORNIA	5 370 910	4 369 901	1 001 009	2 290 829	1 374 352	714 456	659 896	916 477
COLORADO	392 738	294 224	98 514	239 102	149 080	80 603	68 477	90 022
CONNECTICUT	530 930	470 539	60 391	125 675	65 328	59 300	6 028	60 347
DELAWARE	73 941	67 425	6 516	13 216	6 720	6 720	-	6 496
FLORIDA	855 957	661 127	194 830	476 488	283 990	18 940	265 050	192 498
GEORGIA	398 847	295 486	103 361	195 506	105 764	76 468	29 296	89 742
HAWAII	227 691	158 487	69 204	139 345	70 242	51 011	19 231	69 103
IDAHO	95 846	81 487	14 359	44 174	34 848	17 794	17 054	9 326
ILLINOIS	1 686 150	1 472 767	213 383	550 834	337 707	256 074	81 633	213 127
INDIANA	326 702	249 717	76 985	131 248	66 952	47 360	19 592	64 296
IOWA	283 556	221 188	62 368	151 529	92 169	42 827	49 342	59 360
KANSAS	162 098	128 018	34 080	75 288	49 818	36 134	13 684	25 470
KENTUCKY	329 932	261 172	68 760	140 841	79 555	63 370	16 185	61 286
LOUISIANA	468 969	321 003	147 966	281 395	142 956	103 165	39 791	138 439
MAINE	127 739	112 903	14 836	50 046	35 225	25 890	9 335	14 821
MARYLAND	441 830	359 993	81 837	177 832	98 766	89 729	9 037	79 066
MASSACHUSETTS	701 348	642 277	59 071	147 431	88 513	88 043	470	58 918
MICHIGAN	1 459 352	1 191 353	267 999	439 137	178 263	75 733	102 530	260 874
MINNESOTA	517 370	407 669	109 701	259 652	149 997	97 403	52 594	109 655
MISSISSIPPI	194 689	148 249	46 440	118 060	77 577	42 878	34 699	40 483
MISSOURI	466 870	378 607	88 263	213 494	130 842	65 352	65 490	82 652
MONTANA	141 536	116 904	24 632	75 934	54 997	35 020	19 977	20 937
NEBRASKA	75 278	62 403	12 875	22 464	11 920	8 416	3 504	10 544
NEVADA	235 023	193 052	41 971	88 881	55 352	22 461	32 891	33 529
NEW HAMPSHIRE	65 501	48 985	16 516	35 139	20 619	15 053	5 566	14 520
NEW JERSEY	1 667 919	1 400 533	267 386	578 180	316 043	176 258	139 785	262 137
NEW MEXICO	133 980	98 205	35 775	93 743	59 964	33 865	26 099	33 779
NEW YORK	3 861 471	3 011 397	850 074	1 834 833	1 057 118	41 988	1 015 130	777 715
NORTH CAROLINA	548 313	365 425	182 888	337 385	170 927	126 142	44 785	166 456
NORTH DAKOTA	58 216	50 147	8 049	17 844	13 171	8 214	4 957	4 673
OHIO	2 590 725	1 761 946	828 779	1 575 115	859 890	392 618	467 272	715 225
OKLAHOMA	172 992	140 559	32 433	62 413	32 030	28 510	3 520	30 383
OREGON	557 744	482 546	75 198	161 514	112 397	61 912	50 485	49 117
PENNSYLVANIA	2 052 468	1 718 935	333 533	719 006	391 868	232 248	159 620	327 158
RHODE ISLAND	187 088	165 761	21 327	54 880	34 555	21 261	13 294	20 325
SOUTH CAROLINA	279 545	190 866	88 679	159 014	75 224	60 142	15 082	83 790
SOUTH DAKOTA	50 736	32 613	18 123	39 124	21 921	14 055	7 866	17 203
TENNESSEE	307 314	252 266	55 048	120 935	76 322	56 699	19 623	44 613
TEXAS	757 162	492 858	264 304	528 714	277 255	260 126	17 129	251 459
UTAH	159 947	133 282	26 665	91 514	68 102	38 703	29 399	25 412
VERMONT	59 652	48 340	11 312	19 251	7 941	7 576	365	11 310
VIRGINIA	332 320	265 090	67 230	212 092	150 412	101 958	48 454	61 680
WASHINGTON	861 263	701 349	159 914	325 726	192 323	121 046	71 277	133 403
WEST VIRGINIA	251 033	194 585	56 448	75 070	44 885	37 692	7 193	30 185
WISCONSIN	704 701	520 272	184 429	385 405	211 267	45 314	165 953	174 138
WYOMING	54 807	41 564	13 243	27 983	18 802	11 190	7 612	9 181

- Represents zero or rounds to zero.

¹Excluding any segregable "contributions" from State governments, representing intragovernmental transactions rather than revenue.

Table 7. State Government Revenue, by Source: 1977—Continued

(Thousands of dollars)

State	Insurance trust revenue--Continued									Liquor stores revenue
	Unemployment compensation ¹				Workmen's compensation			Other insurance trust activities ²		
	Total	Revenue from State government		Contributions from Federal Government	Total	Contributions ⁴	Earnings on investments	Total	Contributions only	
		Payroll tax ³	Earnings on investments							
ALL STATES.	15 213 308	8 522 737	231 843	6 458 729	2 039 338	1 722 647	316 691	671 476	652 711	2 244 065
ALABAMA	205 474	121 040	91	84 343	150	112	38	-	-	107 141
ALASKA	98 042	71 180	5 367	17 495	445	445	-	-	-	-
ARIZONA	99 538	61 855	2 389	35 294	54 716	42 736	11 980	-	-	-
ARKANSAS	91 752	52 613	43	39 096	1 087	1 087	-	-	-	-
CALIFORNIA	2 221 049	1 501 783	39 827	679 439	348 286	314 573	33 713	510 746	499 754	-
COLORADO	102 966	77 370	2 208	23 388	50 646	44 386	6 260	24	-	-
CONNECTICUT	402 360	174 181	9	228 170	2 895	2 860	35	-	-	-
DELAWARE	60 025	21 347	20	38 658	700	700	-	-	-	-
FLORIDA	379 405	234 869	2 268	142 268	64	-	64	-	-	-
GEORGIA	203 341	123 183	13 619	66 539	-	-	-	-	-	-
HAWAII	88 259	54 385	14	33 860	87	-	87	-	-	-
IDAHO	40 861	25 825	3 108	11 928	10 811	8 886	1 925	-	-	30 439
ILLINOIS	1 134 998	419 224	243	715 531	318	305	13	-	-	-
INDIANA	195 199	138 596	12 689	43 914	255	255	-	-	-	-
IOWA	132 016	98 651	3 006	30 359	11	9	2	-	-	104 684
KANSAS	86 376	61 113	8 610	16 653	434	434	-	-	-	-
KENTUCKY	167 441	402 118	7 474	57 849	21 650	21 650	-	-	-	-
LOUISIANA	187 574	115 377	9 527	62 670	-	-	-	-	-	-
MAINE	77 664	40 937	15	36 712	29	29	-	-	-	34 412
MARYLAND	214 843	138 581	159	76 103	11 413	9 772	1 641	37 742	36 771	-
MASSACHUSETTS	553 733	320 256	109	233 368	184	140	44	-	-	-
MICHIGAN	967 117	577 070	248	389 799	42 653	37 073	5 580	10 445	9 148	338 285
MINNESOTA	247 161	138 393	46	108 722	10 557	10 557	-	-	-	-
MISSISSIPPI	76 616	50 911	5 957	19 748	13	13	-	-	-	76 556
MISSOURI	253 376	168 767	5 611	78 998	-	-	-	-	-	-
MONTANA	42 538	22 993	87	19 458	23 064	19 456	3 608	-	-	39 318
NEBRASKA	52 722	42 677	2 239	7 806	92	-	92	-	-	-
NEVADA	66 692	47 618	229	18 845	79 450	71 237	8 213	-	-	-
NEW HAMPSHIRE	30 362	24 326	1 996	4 040	-	-	-	-	-	109 308
NEW JERSEY	1 000 258	477 962	59	522 237	10 279	8 466	1 815	79 202	75 825	-
NEW MEXICO	40 237	23 422	1 996	14 819	-	-	-	-	-	-
NEW YORK	1 782 760	772 355	18 039	992 366	236 616	182 608	54 008	7 262	6 950	-
NORTH CAROLINA	210 287	124 408	16 248	69 631	641	459	182	-	-	-
NORTH DAKOTA	23 824	15 303	1 122	7 399	16 548	14 294	2 254	-	-	-
OHIO	513 396	377 934	11 922	123 540	502 214	400 582	101 632	-	-	323 428
OKLAHOMA	98 316	66 041	1 001	31 274	12 263	11 214	1 049	-	-	-
OREGON	200 584	153 357	2 089	45 138	195 646	171 654	23 992	-	-	114 934
PENNSYLVANIA	1 302 981	471 057	345	831 579	30 487	24 431	6 050	-	-	450 596
RHODE ISLAND	107 989	54 875	15	53 099	1 127	1 107	20	23 092	22 125	-
SOUTH CAROLINA	116 929	77 980	4 889	34 060	3 602	3 602	-	-	-	-
SOUTH DAKOTA	11 584	5 908	918	4 758	28	26	2	-	-	-
TENNESSEE	186 280	93 209	10 435	82 636	99	99	-	-	-	-
TEXAS	228 297	161 430	12 834	54 033	151	140	11	-	-	-
UTAH	47 277	33 138	1 484	12 665	21 156	19 387	1 769	-	-	37 538
VERMONT	40 399	14 916	2	25 481	2	2	-	-	-	27 439
VIRGINIA	120 228	79 832	5 550	35 586	-	-	-	-	-	189 368
WASHINGTON	310 733	198 853	9	112 991	224 804	198 302	26 502	-	-	167 988
WEST VIRGINIA	63 432	44 968	4 203	14 261	112 531	20 471	22 060	-	-	72 526
WISCONSIN	315 068	236 568	9 343	69 157	1 265	1 142	123	2 963	2 138	-
WYOMING	16 949	12 951	2 132	1 865	9 875	7 946	1 929	-	-	20 105

- Represents zero or rounds to zero.

¹Includes revenue contributed by the Federal Government for extended and special compensation programs; see table 18 and text.²For a listing of these insurance trust systems, see table 20. Total includes earnings on investments.³State unemployment compensation payroll tax.⁴Excluding any segregable contributions from State governments, representing intragovernmental transactions rather than revenue.

Table 8. State Government Expenditure, by Character and Object: 1977

(Millions of dollars)

State	Intergovernmental expenditure (tables 10 and 11)	Direct expenditure									Exhibit: Total personal services
		Total	Current operation	Capital outlay				Assistance and subsidies	Interest on debt	Insurance benefits and repayments	
				Total (table 12)	Construction	Land and existing structures	Equipment				
ALL STATES.	62 470 240	128 767 717	75 856 560	16 793 589	13 610 494	1 695 531	1 477 364	7 555 515	5 136 265	23 425 988	35 779 773
ALABAMA	731 896	2 234 385	1 416 864	389 339	341 231	2 078	46 030	104 390	50 388	273 404	636 440
ALASKA	235 062	912 527	501 519	224 272	194 418	16 835	13 019	18 885	49 168	118 683	313 400
ARIZONA	732 522	1 133 139	712 510	185 513	156 562	7 271	21 680	61 929	4 437	168 750	409 541
ARKANSAS	439 019	1 082 136	680 713	200 400	170 554	7 057	22 789	59 527	6 891	134 605	310 485
CALIFORNIA . . .	9 071 792	13 367 794	8 668 278	841 824	528 448	155 917	157 459	145 086	286 797	3 425 809	3 999 730
COLORADO	690 707	1 460 796	993 436	238 985	195 833	24 041	19 111	28 502	7 654	192 219	549 952
CONNECTICUT . .	532 438	2 123 622	1 096 599	180 064	148 420	15 926	15 718	169 405	160 918	516 636	499 950
DELAWARE	106 171	550 521	326 702	81 448	63 375	7 876	10 197	32 867	33 424	76 080	174 785
FLORIDA	2 019 538	3 371 969	1 969 694	654 869	463 854	154 138	36 877	161 914	99 500	485 992	1 089 619
GEORGIA	994 715	2 445 315	1 573 395	364 080	314 506	22 851	26 723	119 363	64 413	324 064	784 958
HAWAII	39 130	1 462 963	895 582	240 442	213 770	14 541	12 131	101 446	76 067	149 426	502 822
IDAHO	220 151	552 476	344 389	112 148	94 860	4 100	13 188	27 375	2 469	66 095	162 418
ILLINOIS	2 823 846	7 115 395	3 567 046	974 110	886 296	32 556	55 258	963 906	198 777	1 411 556	1 481 442
INDIANA	1 335 063	2 121 501	1 461 830	319 200	261 786	11 420	45 994	42 410	28 054	270 007	753 970
IOWA	901 399	1 650 913	1 064 072	254 963	218 784	17 460	18 719	145 494	5 782	180 602	507 709
KANSAS	447 916	1 270 883	838 291	211 252	179 215	21 163	10 874	80 721	12 802	127 817	421 920
KENTUCKY	591 492	2 257 202	1 288 274	430 819	354 142	36 254	40 423	171 702	95 448	270 959	668 375
LOUISIANA	984 120	2 662 618	1 498 460	612 708	501 907	83 788	27 013	109 149	73 817	368 484	725 270
MAINE	225 352	756 122	464 729	63 094	56 551	2 065	4 478	57 181	27 842	143 276	173 735
MARYLAND	1 441 162	2 477 681	1 608 599	337 275	284 690	21 225	31 360	24 169	142 750	364 888	734 535
MASSACHUSETTS .	1 361 652	4 158 493	2 249 201	331 841	299 403	19 059	12 539	512 883	301 779	763 629	868 932
MICHIGAN	2 848 346	6 222 489	3 714 222	492 216	408 516	41 387	42 313	769 713	105 080	1 141 258	1 527 161
MINNESOTA	1 797 579	2 360 102	1 630 157	295 099	242 459	28 027	24 613	43 665	54 818	336 363	763 071
MISSISSIPPI . . .	602 906	1 319 119	846 302	250 098	209 674	22 228	18 196	64 507	40 271	117 941	320 640
MISSOURI	726 028	2 064 049	1 206 392	330 660	266 097	35 660	28 903	183 138	20 638	323 221	640 676
MONTANA	169 503	613 918	371 766	136 098	119 875	8 451	7 772	19 534	3 496	83 024	202 085
NEBRASKA	318 488	723 674	493 896	145 772	121 171	9 478	15 123	37 644	2 757	43 605	270 149
NEVADA	156 363	476 417	260 212	79 609	68 104	6 279	5 226	11 033	2 548	123 015	146 060
NEW HAMPSHIRE . .	95 065	582 074	375 090	119 372	103 341	10 347	5 684	30 281	16 364	40 967	144 021
NEW JERSEY . . .	2 028 495	4 799 137	2 635 509	501 632	396 135	49 640	55 857	50 918	235 772	1 375 306	924 910
NEW MEXICO . . .	398 394	738 649	517 870	102 055	85 353	5 255	11 447	37 225	6 454	75 045	282 777
NEW YORK	10 232 887	11 019 659	4 593 450	1 634 949	1 159 886	407 946	67 117	343 084	1 603 709	2 844 467	2 926 987
NORTH CAROLINA .	1 819 857	2 537 925	1 758 098	307 894	210 267	42 064	55 523	21 302	61 050	389 621	925 352
NORTH DAKOTA . .	162 021	516 636	355 830	89 210	78 848	2 740	7 622	16 889	3 534	51 173	159 019
OHIO	2 466 210	5 702 438	2 797 914	727 443	647 488	39 007	40 948	487 736	173 350	1 515 995	1 280 459
OKLAHOMA	565 448	1 572 684	1 062 025	196 477	148 388	18 511	29 578	96 355	45 592	172 235	519 740
OREGON	504 548	1 767 845	1 037 361	168 665	128 395	11 711	28 559	151 627	106 680	303 512	508 409
PENNSYLVANIA . .	2 767 152	8 440 784	4 290 443	665 000	583 849	53 988	27 163	1 220 017	391 637	1 873 687	1 730 169
RHODE ISLAND . .	162 150	810 102	513 833	43 213	38 513	2 608	2 092	59 698	24 739	168 619	225 419
SOUTH CAROLINA .	584 214	1 750 122	1 204 240	246 004	183 586	17 900	44 518	60 465	49 001	190 412	571 208
SOUTH DAKOTA . .	75 341	453 569	298 969	105 515	94 348	3 054	8 113	14 594	10 484	24 007	152 814
TENNESSEE	719 156	2 134 864	1 315 490	362 976	297 043	12 802	53 131	100 973	53 815	301 610	632 035
TEXAS	2 215 929	5 613 508	4 014 084	851 893	684 092	61 830	105 971	153 862	113 345	480 324	1 847 987
UTAH	303 870	873 463	573 376	150 886	117 318	15 312	18 256	47 675	7 077	94 449	293 538
VERMONT	86 412	449 357	298 518	48 607	40 406	3 140	5 061	32 278	22 375	47 579	113 141
VIRGINIA	1 062 083	2 864 646	2 038 847	515 060	442 396	46 362	26 302	16 613	45 125	249 001	926 438
WASHINGTON . . .	1 078 417	3 014 386	1 693 769	411 539	350 680	22 153	38 706	228 416	65 889	614 773	847 592
WEST VIRGINIA . .	430 122	1 401 913	824 643	238 008	199 917	22 882	15 209	57 654	63 498	218 110	314 705
WISCONSIN	1 998 963	2 456 572	1 726 767	237 373	191 625	7 051	38 697	50 549	74 040	367 843	699 240
WYOMING	118 811	329 502	197 641	92 300	74 119	10 097	8 084	9 766	3 950	25 845	113 983

Table 9. State Government Expenditure, by Type and Function: 1977

(Thousands of dollars)

State	Total expenditure	General expenditure for all functions			Education		
		Total	Intergovernmental expenditure	Direct expenditure	Total	Intergovernmental expenditure	Total direct expenditure
ALL STATES	191 237 957	165 995 034	62 470 240	103 524 794	64 037 013	36 974 643	27 062 370
ALABAMA	2 966 281	2 593 982	731 896	1 862 086	1 231 256	560 018	671 238
ALASKA	1 147 589	1 028 906	235 062	793 844	344 075	160 900	183 175
ARIZONA	1 865 661	1 696 911	732 522	964 389	851 805	502 808	348 997
ARKANSAS	1 521 155	1 386 550	439 019	947 531	565 521	301 454	264 067
CALIFORNIA	22 439 586	19 013 777	9 071 792	9 941 985	6 975 305	4 200 539	2 774 766
COLORADO	2 151 503	1 959 284	690 707	1 268 577	971 570	455 091	516 479
CONNECTICUT	2 656 060	2 139 424	532 438	1 606 986	649 931	347 900	302 031
DELAWARE	696 692	620 612	146 171	474 441	268 246	127 020	141 226
FLORIDA	5 391 507	4 905 515	2 019 538	2 885 977	2 205 579	1 587 048	618 531
GEORGIA	3 440 030	3 115 966	994 715	2 121 251	1 360 676	792 970	567 706
HAWAII	1 502 093	1 352 667	39 130	1 313 537	477 559	-	477 559
IDAHO	772 627	684 211	220 151	464 060	268 872	147 866	121 006
ILLINOIS	9 939 241	8 527 685	2 823 846	5 703 839	3 104 160	1 977 000	1 127 160
INDIANA	3 456 564	3 186 557	1 335 063	1 851 494	1 406 796	683 776	723 020
IOWA	2 552 312	2 293 244	901 399	1 391 845	1 003 837	591 514	412 323
KANSAS	1 718 799	1 590 982	447 916	1 143 066	676 251	357 181	319 070
KENTUCKY	2 848 694	2 577 735	591 492	1 986 243	1 019 853	486 125	533 728
LOUISIANA	3 646 738	3 278 254	984 120	2 294 134	1 199 560	696 497	503 063
MAINE	981 474	803 719	225 352	578 367	292 498	178 712	113 786
MARYLAND	3 918 843	3 553 955	1 441 162	2 112 793	1 261 732	746 617	515 115
MASSACHUSETTS	5 520 145	4 756 516	1 361 652	3 394 864	1 349 860	838 377	511 483
MICHIGAN	9 070 835	7 649 278	2 848 346	4 800 932	2 885 497	1 588 941	1 296 556
MINNESOTA	4 157 681	3 821 318	1 797 579	2 023 739	1 747 894	1 089 662	658 232
MISSISSIPPI	1 922 027	1 738 353	602 908	1 135 445	747 739	431 751	315 988
MISSOURI	2 790 077	2 466 856	726 028	1 740 828	1 026 457	601 856	424 601
MONTANA	783 421	667 898	169 503	498 395	248 310	133 123	115 187
NEBRASKA	1 042 162	998 557	318 488	680 069	331 119	118 768	212 351
NEVADA	632 780	509 765	156 363	353 402	205 149	123 023	82 126
NEW HAMPSHIRE	677 139	549 958	95 065	454 893	152 514	40 270	112 244
NEW JERSEY	6 827 632	5 452 326	2 028 495	3 423 831	1 854 559	1 109 940	744 619
NEW MEXICO	1 137 043	1 061 998	398 394	663 604	525 000	308 628	216 372
NEW YORK	21 252 546	18 408 079	10 232 887	8 175 192	5 525 006	3 871 307	1 653 699
NORTH CAROLINA	4 357 782	3 968 161	1 819 857	2 148 304	1 908 358	1 255 271	653 087
NORTH DAKOTA	678 657	627 484	162 021	465 463	233 411	110 503	122 908
OHIO	8 168 648	6 409 900	2 466 210	3 943 690	2 548 122	1 508 614	1 039 508
OKLAHOMA	2 138 132	1 965 897	565 448	1 400 449	857 453	428 976	428 477
OREGON	2 272 393	1 901 338	504 548	1 396 790	686 897	328 669	358 228
PENNSYLVANIA	11 207 936	8 947 844	2 767 152	6 180 692	3 085 146	1 949 459	1 135 687
RHODE ISLAND	972 252	803 633	162 150	641 483	251 894	110 156	141 738
SOUTH CAROLINA	2 334 336	2 143 924	584 214	1 559 710	890 839	421 333	469 506
SOUTH DAKOTA	528 910	504 903	75 341	429 562	154 994	52 378	102 616
TENNESSEE	2 854 020	2 552 410	719 156	1 833 254	1 055 959	490 040	565 919
TEXAS	7 829 437	7 349 113	2 215 929	5 133 184	3 820 465	2 148 690	1 671 775
UTAH	1 177 333	1 054 771	303 870	750 901	547 872	259 998	287 874
VERMONT	535 769	460 936	86 412	374 524	149 266	56 384	92 888
VIRGINIA	3 926 729	3 518 413	1 062 083	2 456 330	1 385 452	721 989	663 463
WASHINGTON	4 092 803	3 345 960	1 078 417	2 267 543	1 562 472	776 872	785 600
WEST VIRGINIA	1 832 035	1 559 346	430 122	1 129 224	589 724	400 151	189 573
WISCONSIN	4 455 535	4 087 692	1 998 963	2 088 729	1 437 968	719 580	718 388
WYOMING	448 313	402 471	118 811	283 660	136 535	68 561	67 974

- Represents zero or rounds to zero

Table 9. State Government Expenditure, by Type and Function: 1977—Continued

(Thousands of dollars)

State	Education--Continued								
	State institutions of higher education						Local schools		
	Total expenditure	Current operation			Capital outlay		Total	Current operation	Capital outlay
		Total	Auxiliary enterprises	Other	Total	Construction only			
ALL STATES	21 165 804	18 852 767	2 498 078	16 354 689	2 313 037	1 457 509	650 769	441 279	209 490
ALABAMA	491 698	413 797	50 995	362 802	77 901	57 043	33 054	8 374	24 680
ALASKA	87 183	65 029	5 156	59 873	22 154	19 825	83 150	58 238	24 912
ARIZONA	308 869	276 834	44 513	232 321	32 035	15 386	-	-	-
ARKANSAS	203 948	172 426	32 205	140 221	31 522	25 778	-	-	-
CALIFORNIA	2 395 443	2 153 056	149 470	2 003 586	242 387	68 707	31 838	31 838	-
COLORADO	475 031	421 221	68 628	352 593	53 810	33 210	-	-	-
CONNECTICUT	209 168	199 540	23 421	176 119	9 628	4 673	-	-	-
DELAWARE	113 240	94 647	13 210	81 437	18 593	13 473	-	-	-
FLORIDA	507 638	431 284	56 729	374 555	76 354	56 112	10 367	10 367	-
GEORGIA	445 091	397 458	44 750	352 708	47 633	24 031	19 258	28	19 230
HAWAII	174 293	142 891	11 710	131 181	31 402	26 198	292 072	253 889	38 183
IDAHO	102 710	87 805	12 766	75 039	14 905	8 736	-	-	-
ILLINOIS	880 452	773 702	118 238	655 464	106 750	66 917	7 527	-	7 527
INDIANA	630 309	583 028	126 254	456 770	47 285	17 451	-	-	-
IOWA	350 006	332 397	68 398	263 999	17 609	13 405	-	-	-
KANSAS	291 091	264 526	34 367	230 159	26 565	16 604	-	-	-
KENTUCKY	399 724	342 024	35 378	306 646	57 700	38 422	6 929	6 929	-
LOUISIANA	387 038	349 842	63 381	286 461	37 196	24 327	9 470	9 470	-
MAINE	90 120	87 632	16 678	70 954	2 488	420	2 494	2 494	-
MARYLAND	396 365	366 465	47 128	319 337	29 900	16 404	-	-	-
MASSACHUSETTS	354 649	308 351	35 952	272 399	46 298	40 894	-	-	-
MICHIGAN	1 038 185	979 466	146 238	833 228	58 719	31 162	-	-	-
MINNESOTA	567 992	506 183	54 159	452 024	61 809	44 433	-	-	-
MISSISSIPPI	240 822	209 666	45 451	164 215	31 156	22 088	3 838	3 838	-
MISSOURI	366 352	335 790	49 480	286 310	30 562	12 312	-	-	-
MONTANA	95 108	89 004	18 036	70 968	6 104	2 123	-	-	-
NEBRASKA	187 238	167 550	23 752	143 798	19 688	12 973	-	-	-
NEVADA	71 753	59 804	4 452	55 352	11 949	9 472	-	-	-
NEW HAMPSHIRE	97 255	75 569	12 104	63 465	21 686	11 457	-	-	-
NEW JERSEY	436 804	402 864	34 081	368 783	33 940	29 785	-	-	-
NEW MEXICO	186 515	165 797	25 128	140 669	20 718	14 937	3 982	3 982	-
NEW YORK	989 758	838 124	71 052	767 072	151 634	127 921	-	-	-
NORTH CAROLINA	537 943	500 603	84 367	416 236	37 340	19 355	15 654	5 733	9 921
NORTH DAKOTA	107 851	94 658	18 672	75 986	13 193	10 645	-	-	-
OHIO	899 913	796 437	117 127	679 310	103 476	78 017	-	-	-
OKLAHOMA	362 314	327 634	86 614	241 020	34 680	22 599	5 438	5 438	-
OREGON	304 631	257 160	36 550	220 610	47 471	28 003	-	-	-
PENNSYLVANIA	605 258	557 526	75 854	481 672	47 732	28 791	28 660	-	28 660
RHODE ISLAND	107 550	103 104	12 027	91 077	4 446	3 512	-	-	-
SOUTH CAROLINA	330 159	296 581	36 065	260 516	33 578	18 185	35 385	26 968	8 417
SOUTH DAKOTA	91 216	77 081	15 494	61 587	14 135	12 464	-	-	-
TENNESSEE	405 751	360 562	45 017	315 545	45 189	28 348	-	-	-
TEXAS	1 501 880	1 267 474	165 632	1 101 842	234 406	168 077	13 693	13 693	-
UTAH	257 235	225 403	24 909	200 494	31 832	20 945	-	-	-
VERMONT	76 640	73 029	13 076	59 953	3 611	2 453	-	-	-
VIRGINIA	539 928	512 310	69 222	443 088	27 618	20 084	-	-	-
WASHINGTON	644 239	557 807	53 057	504 750	86 432	58 879	47 960	-	47 960
WEST VIRGINIA	147 050	140 021	24 523	115 498	7 029	1 310	-	-	-
WISCONSIN	616 777	561 346	68 577	492 769	55 431	26 764	-	-	-
WYOMING	57 621	50 263	8 035	42 228	7 358	2 399	-	-	-

- Represents zero or rounds to zero.

Table 9. State Government Expenditure, by Type and Function: 1977—Continued

(Thousands of dollars)

State	Education--Continued				Public welfare			
	Other education				Total	Intergovernmental expenditure		
	Total	Current operation	Capital outlay	Assistance and subsidies		Total	Categorical assistance programs	Other
ALL STATES	5 245 797	3 129 698	391 196	1 724 903	32 779 390	10 133 404	8 152 737	1 980 667
ALABAMA	146 486	123 298	6 656	16 532	367 027	-	-	-
ALASKA	12 842	10 648	1 328	866	56 382	-	-	-
ARIZONA	40 128	27 658	563	11 907	112 138	1 740	1 476	264
ARKANSAS	60 119	47 333	6 585	6 201	236 524	1 373	175	1 198
CALIFORNIA	347 485	188 128	14 271	145 086	5 450 070	2 816 082	2 450 158	365 924
COLORADO	41 448	12 867	79	28 502	292 718	132 480	77 542	54 938
CONNECTICUT	92 863	46 891	24 898	21 074	419 592	19 399	-	19 399
DELAWARE	27 986	22 152	122	5 712	73 959	685	685	-
FLORIDA	100 526	66 181	7 869	26 476	442 093	-	-	-
GEORGIA	103 357	84 805	1 159	17 393	516 951	8 922	335	8 587
HAWAII	11 194	6 667	258	4 269	193 002	4 173	4 173	-
IDaho	18 296	13 745	730	3 821	75 275	-	-	-
ILLINOIS	239 181	121 770	944	116 467	2 112 789	105 116	10 885	94 231
INDIANA	92 711	49 210	2 036	41 465	390 706	122 289	104 453	17 836
IOWA	62 317	38 682	860	22 775	330 185	22 655	6 678	15 977
KANSAS	27 979	17 934	1 685	8 360	292 006	391	391	-
KENTUCKY	127 075	89 839	18 889	18 347	462 417	-	-	-
LOUISIANA	106 555	68 735	26 156	11 664	438 553	1 374	1 374	-
MAINE	21 172	10 079	70	11 023	171 482	6 817	4 800	2 017
MARYLAND	118 750	93 458	1 123	24 169	570 286	249 822	148 276	61 546
MASSACHUSETTS	156 834	89 508	40 827	26 499	1 456 925	126 067	115 111	10 956
MICHIGAN	258 371	188 385	249	69 737	1 989 567	221 777	54 327	167 450
MINNESOTA	90 240	43 859	4 504	41 877	621 991	228 725	204 375	24 350
MISSISSIPPI	71 328	32 281	3 524	35 523	229 327	-	-	-
MISSOURI	58 249	40 638	4 794	12 817	438 851	3 554	-	3 554
MONTANA	20 079	13 995	1 222	4 862	69 768	1 482	582	900
NEBRASKA	25 113	18 785	1 014	5 314	132 630	14 780	645	14 135
NEVADA	10 373	7 592	56	2 725	47 227	1 885	1 884	1
NEW HAMPSHIRE	14 989	10 465	27	4 497	81 033	-	-	-
NEW JERSEY	307 815	253 735	3 162	50 918	1 142 687	494 493	431 202	63 291
NEW MEXICO	25 875	19 815	589	5 471	106 846	-	-	-
NEW YORK	663 941	202 689	118 168	343 084	4 430 883	4 316 099	3 819 909	496 190
NORTH CAROLINA	99 490	74 301	4 467	20 722	447 717	264 937	171 217	93 720
NORTH DAKOTA	15 057	10 840	254	3 963	64 588	5 014	-	5 014
OHIO	139 595	84 148	10 757	44 690	1 093 536	140 658	281	140 377
OKLAHOMA	60 725	35 822	3 999	20 904	360 597	3 242	-	3 242
OREGON	53 597	37 766	3	15 828	342 602	2 358	-	2 358
PENNSYLVANIA	501 769	209 928	5 913	285 928	2 297 639	206 378	52 723	153 655
RHODE ISLAND	34 188	26 816	585	6 787	215 870	18 871	5 013	13 858
SOUTH CAROLINA	103 962	85 596	5 108	13 258	236 880	14	11	3
SOUTH DAKOTA	11 400	7 571	596	3 233	67 692	236	108	128
TENNESSEE	160 168	92 840	49 923	17 405	413 964	2 540	105	2 435
TEXAS	156 202	128 583	2 367	25 252	1 173 648	-	-	-
UTAH	30 639	17 880	4 154	8 605	117 010	-	-	-
VERMONT	16 242	7 625	809	7 808	84 159	3 750	3 750	-
VIRGINIA	123 535	106 013	1 048	16 474	495 607	222 983	166 937	56 046
WASHINGTON	93 401	65 193	1 327	26 881	529 850	25 542	19 505	6 037
WEST VIRGINIA	42 523	31 440	4 478	6 605	187 034	-	-	-
WISCONSIN	101 611	50 140	922	50 549	873 401	334 701	253 651	81 050
WYOMING	10 353	5 706	69	4 578	25 706	-	-	-

- Represents zero or rounds to zero.

Table 9. State Government Expenditure, by Type and Function: 1977—Continued

(Thousands of dollars)

Public welfare--Continued								
State	Direct expenditure							
	Total direct expenditure	Vendor payments		Cash assistance payments			State welfare institutions	Other public welfare
		For medical care	Other	Total	Categorical assistance programs	Other		
ALL STATES	22 645 986	12 615 667	66 871	5 818 525	5 308 014	510 511	161 335	3 983 588
ALABAMA	367 027	192 929	-	87 858	87 844	14	-	86 240
ALASKA	56 382	14 387	218	18 019	17 969	50	5 125	18 633
ARIZONA	110 398	4 362	-	50 022	42 305	7 717	1 138	54 876
ARKANSAS	235 151	146 189	-	53 326	50 798	2 528	-	35 636
CALIFORNIA	2 633 988	2 373 733	-	-	-	-	13 307	246 948
COLORADO	160 238	132 363	-	-	-	-	2 937	24 938
CONNECTICUT	400 193	196 777	156	147 945	146 080	1 865	7 366	47 949
DELAWARE	73 271	17 219	57	27 140	26 068	1 072	12 121	16 737
FLORIDA	442 093	243 249	-	135 438	135 419	19	-	63 406
GEORGIA	508 029	316 483	-	101 970	101 958	12	-	89 576
HAWAII	188 829	69 201	400	97 177	74 376	22 801	-	22 051
IDAHO	75 275	37 184	767	23 554	23 554	-	336	13 434
ILLINOIS	2 007 673	906 823	4 407	847 321	741 403	105 918	9 104	240 018
INDIANA	268 417	237 852	-	935	926	9	8 702	20 928
IOWA	307 530	132 649	4 870	121 970	111 594	10 376	11 466	36 575
KANSAS	291 615	146 591	356	72 361	72 361	-	1 787	70 520
KENTUCKY	462 417	187 539	-	153 355	153 355	-	-	121 523
LOUISIANA	437 179	234 215	-	97 485	95 710	1 775	-	105 479
MAINE	164 665	93 302	4 332	46 158	45 673	485	158	20 715
MARYLAND	320 464	280 551	-	-	-	-	-	39 913
MASSACHUSETTS	1 330 858	621 318	40 428	485 963	438 522	47 441	13 018	170 131
MICHIGAN	1 767 790	722 517	-	696 535	695 367	1 168	6 754	341 984
MINNESOTA	393 266	368 361	745	921	-	921	3 413	19 826
MISSISSIPPI	229 327	144 601	-	28 984	28 984	-	-	55 742
MISSOURI	435 297	170 047	435	170 321	163 071	7 250	668	93 826
MONTANA	68 286	36 595	-	13 017	12 016	1 001	1 812	16 862
NEBRASKA	117 850	62 242	8 282	32 330	31 722	608	7 677	7 319
NEVADA	45 342	21 552	-	8 308	8 218	90	1 711	13 771
NEW HAMPSHIRE	81 033	34 904	10	25 421	25 421	-	2 771	17 927
NEW JERSEY	648 194	492 904	-	-	-	-	6 001	149 289
NEW MEXICO	106 846	40 584	34	31 754	31 404	350	2 117	32 357
NEW YORK	114 784	53 728	-	-	-	-	1 531	59 525
NORTH CAROLINA	182 780	130 557	-	580	570	10	223	51 420
NORTH DAKOTA	59 574	35 088	13	12 780	12 780	-	475	11 218
OHIO	952 878	384 883	254	440 595	440 595	-	7 043	120 103
OKLAHOMA	357 355	200 308	-	75 451	75 357	94	4 101	77 495
OREGON	340 244	103 933	-	135 799	125 837	9 962	-	100 512
PENNSYLVANIA	2 091 261	829 058	368	933 828	672 899	260 929	827	327 180
RHODE ISLAND	196 999	112 602	-	52 911	52 833	78	3 785	27 701
SOUTH CAROLINA	236 866	124 241	-	47 207	46 815	392	-	65 418
SOUTH DAKOTA	67 456	33 805	-	11 361	11 361	-	2 157	20 133
TENNESSEE	411 424	222 553	-	83 568	83 559	9	-	105 303
TEXAS	1 173 648	622 903	-	128 610	128 606	4	4 899	417 236
UTAH	117 010	53 148	-	39 070	37 440	1 630	-	24 792
VERMONT	80 409	36 958	-	24 439	24 415	24	911	18 101
VIRGINIA	272 624	248 161	-	139	-	-	-	24 324
WASHINGTON	504 308	183 402	739	201 509	179 897	21 612	4 941	113 717
WEST VIRGINIA	187 034	64 153	-	49 902	47 744	2 158	1 344	71 635
WISCONSIN	538 700	490 556	-	-	-	-	7 677	40 467
WYOMING	25 706	6 407	-	5 188	5 188	-	1 932	12 179

- Represents zero or rounds to zero

Table 9. State Government Expenditure, by Type and Function: 1977—Continued

(Thousands of dollars)

State	Highways						
	Total	Intergovernmental expenditure	Total direct expenditure	Regular highway facilities			
				Total	Current operation	Capital outlay	
						Total	Construction only
ALL STATES	17 496 387	3 631 108	13 865 279	13 182 776	4 103 167	9 079 609	8 291 020
ALABAMA	373 199	80 176	293 023	293 023	60 668	232 355	221 369
ALASKA	161 561	-	161 561	161 561	34 286	127 275	124 725
ARIZONA	240 763	56 269	184 494	184 494	49 524	134 970	132 281
ARKANSAS	248 329	55 840	192 489	192 489	62 409	130 080	120 971
CALIFORNIA	1 077 130	393 765	683 365	639 938	257 917	382 021	327 589
COLORADO	247 584	44 137	203 447	203 447	47 262	156 185	145 978
CONNECTICUT	171 460	16 262	155 198	146 599	79 927	66 672	55 665
DELAWARE	57 470	2 000	55 470	50 684	21 976	28 708	25 992
FLORIDA	584 523	112 606	471 917	434 862	73 101	361 761	294 002
GEORGIA	353 033	45 970	307 063	307 063	78 970	228 093	224 364
HAWAII	93 769	-	93 769	93 769	35 962	57 807	54 398
IDAHO	134 969	29 866	105 103	105 103	20 569	84 534	79 371
ILLINOIS	1 132 536	247 855	884 681	827 341	194 730	632 611	603 064
INDIANA	442 652	155 179	287 473	278 345	63 309	215 036	202 710
IOWA	406 840	141 709	265 131	265 131	86 841	176 290	161 472
KANSAS	236 322	39 200	197 122	187 899	52 176	135 723	124 723
KENTUCKY	416 641	12 978	403 663	388 245	116 453	271 792	234 156
LOUISIANA	530 779	40 943	489 836	489 546	101 379	388 167	368 622
MAINE	111 554	4 230	107 324	92 082	44 886	47 196	45 984
MARYLAND	401 761	191 312	210 449	176 226	38 723	137 503	125 055
MASSACHUSETTS	350 066	58 718	291 348	259 639	97 357	162 282	146 677
MICHIGAN	739 828	347 797	392 031	389 445	60 276	329 169	306 684
MINNESOTA	382 703	97 583	285 120	285 120	103 251	181 869	164 755
MISSISSIPPI	285 188	70 522	214 666	214 666	48 434	166 232	158 186
MISSOURI	397 613	46 560	351 053	351 053	90 430	260 623	228 962
MONTANA	161 395	7 440	153 955	153 955	38 596	115 359	109 804
NEBRASKA	195 279	60 156	135 123	135 123	29 266	105 857	97 509
NEVADA	86 839	6 252	80 587	80 587	31 392	49 195	42 371
NEW HAMPSHIRE	110 284	5 067	105 217	91 131	39 608	51 523	49 618
NEW JERSEY	301 204	28 273	272 931	195 997	74 578	121 419	115 569
NEW MEXICO	125 531	10 258	115 273	115 273	53 222	62 051	56 338
NEW YORK	689 445	125 861	563 584	484 307	137 192	347 115	320 420
NORTH CAROLINA	453 332	30 748	422 584	414 666	233 826	180 840	130 098
NORTH DAKOTA	111 088	20 745	90 343	90 343	24 664	65 679	60 935
OHIO	788 533	316 149	472 384	447 536	124 440	323 096	289 212
OKLAHOMA	265 640	84 768	180 872	174 076	57 741	116 335	99 069
OREGON	236 975	98 176	138 799	138 666	46 591	92 075	81 688
PENNSYLVANIA	946 529	122 167	824 362	766 875	323 295	443 580	401 934
RHODE ISLAND	37 597	390	37 207	35 115	16 170	18 945	17 491
SOUTH CAROLINA	181 763	41 082	140 681	140 681	74 305	66 376	52 388
SOUTH DAKOTA	94 947	4 637	90 310	90 310	38 412	51 898	48 554
TENNESSEE	444 901	134 755	310 146	310 146	93 696	216 450	200 873
TEXAS	700 921	7 300	693 621	687 422	209 632	477 790	456 693
UTAH	129 616	11 785	117 831	117 831	28 045	89 786	81 792
VERMONT	59 998	5 785	54 213	54 213	20 721	33 492	30 888
VIRGINIA	651 649	37 195	614 454	512 451	186 403	326 048	285 580
WASHINGTON	375 671	69 141	306 530	274 413	52 175	222 238	207 273
WEST VIRGINIA	341 657	-	341 657	338 070	137 255	200 815	178 545
WISCONSIN	323 523	100 407	223 116	223 116	87 914	135 202	133 440
WYOMING	103 797	11 094	92 703	92 703	21 212	71 491	65 180

- Represents zero or rounds to zero.

Table 9. State Government Expenditure, by Type and Function: 1977—Continued

(Thousands of dollars)

State	Highways--Continued				Hospitals			
	Toll highway facilities				Total	Intergovernmental expenditure	Total direct expenditure	Total, State hospitals
	Total	Current operation	Capital outlay					
			Total	Construction only				
ALL STATES	682 503	391 749	290 754	281 734	8 742 580	120 350	8 622 230	8 364 351
ALABAMA	-	-	-	-	170 287	1 705	168 582	168 389
ALASKA	-	-	-	-	13 662	744	12 918	9 527
ARIZONA	-	-	-	-	70 206	20	70 186	59 995
ARKANSAS	-	-	-	-	67 609	3 513	64 096	63 400
CALIFORNIA	43 427	22 951	20 476	20 476	574 667	970	573 697	567 191
COLORADO	-	-	-	-	104 149	2 657	101 492	92 561
CONNECTICUT	8 599	7 948	651	651	152 985	-	152 985	130 245
DELAWARE	4 786	1 459	3 327	2 994	26 573	-	26 573	25 523
FLORIDA	37 055	15 988	21 067	20 969	223 368	1 802	221 566	215 085
GEORGIA	-	-	-	-	179 329	3 926	175 403	175 403
HAWAII	-	-	-	-	74 786	292	74 494	71 004
IDAHO	-	-	-	-	13 664	60	13 604	13 604
ILLINOIS	57 340	24 915	32 425	30 097	466 009	27	465 982	449 866
INDIANA	9 128	6 136	2 972	2 636	164 598	1 618	162 980	162 929
IOWA	-	-	-	-	137 934	841	137 093	136 998
KANSAS	9 223	6 021	3 202	3 202	114 765	167	114 598	114 598
KENTUCKY	15 418	8 425	6 993	5 849	74 820	391	74 429	74 429
LOUISIANA	290	290	-	-	249 888	464	249 424	248 923
MAINE	15 242	10 519	4 723	4 723	25 238	-	25 238	21 158
MARYLAND	34 223	11 157	23 066	22 230	218 266	214	218 052	205 052
MASSACHUSETTS	31 709	24 425	7 284	6 643	238 082	2 538	235 544	219 514
MICHIGAN	2 586	2 416	170	134	348 558	9 129	339 429	337 519
MINNESOTA	-	-	-	-	169 186	812	168 374	165 149
MISSISSIPPI	-	-	-	-	76 251	1 031	75 220	75 087
MISSOURI	-	-	-	-	164 972	2 193	162 779	161 279
MONTANA	-	-	-	-	27 484	662	26 822	26 274
NEBRASKA	-	-	-	-	65 146	214	64 932	64 681
NEVADA	-	-	-	-	10 816	280	10 536	10 536
NEW HAMPSHIRE	14 086	3 673	10 413	10 045	43 839	-	43 839	26 681
NEW JERSEY	76 934	66 493	10 441	9 795	295 341	19 356	275 985	222 758
NEW MEXICO	-	-	-	-	51 927	-	51 927	51 927
NEW YORK	79 277	58 822	20 455	18 307	1 104 205	1 385	1 102 820	1 095 733
NORTH CAROLINA	7 918	7 918	-	-	280 904	37 540	243 364	242 862
NORTH DAKOTA	-	-	-	-	22 800	6	22 794	22 794
OHIO	24 848	17 048	7 800	7 794	344 745	1 702	343 043	343 043
OKLAHOMA	6 796	6 759	37	-	110 107	946	109 161	107 009
OREGON	133	133	-	-	97 101	500	96 601	96 601
PENNSYLVANIA	57 487	38 941	18 546	18 546	590 875	222	590 653	589 498
RHODE ISLAND	2 092	2 040	52	52	63 402	-	63 402	63 402
SOUTH CAROLINA	-	-	-	-	130 311	1 792	128 519	127 994
SOUTH DAKOTA	-	-	-	-	39 790	891	38 899	38 899
TENNESSEE	-	-	-	-	131 415	4 552	126 863	125 687
TEXAS	6 199	4 609	1 590	1 546	585 831	96	585 735	534 306
UTAH	-	-	-	-	44 451	76	44 375	44 375
VERMONT	-	-	-	-	15 019	-	15 019	13 178
VIRGINIA	102 003	7 357	94 646	94 646	255 010	4 652	250 358	250 358
WASHINGTON	32 117	31 699	418	399	100 778	1 069	99 709	99 191
WEST VIRGINIA	3 587	3 587	-	-	59 044	871	58 173	58 173
WISCONSIN	-	-	-	-	140 302	7 995	132 307	132 307
WYOMING	-	-	-	-	12 085	429	11 656	11 656

- Represents zero or rounds to zero.

Table 9. State Government Expenditure, by Type and Function: 1977--Continued

(Thousands of dollars)

State	Hospitals--Continued							
	Current operation of State hospitals						Capital outlay, State hospitals	Other hospitals (nongovernmental)
	Total	Mental institutions			General hospitals	Other		
		Total	Regular mental hospitals	Other				
ALL STATES	7 563 099	5 129 291	2 707 398	2 421 893	2 099 615	334 193	801 252	257 879
ALABAMA	149 820	66 784	38 164	28 620	83 036	-	18 569	193
ALASKA	9 505	9 505	5 740	3 765	-	-	22	3 391
ARIZONA	58 494	31 684	13 452	18 232	22 420	4 390	1 561	10 191
ARKANSAS	55 357	36 784	20 861	15 923	18 373	200	8 043	696
CALIFORNIA	547 756	309 054	182 907	156 147	238 702	-	19 435	6 506
COLORADO	90 965	50 640	22 096	28 544	40 325	-	1 596	8 931
CONNECTICUT	122 944	98 737	55 406	43 331	14 662	9 545	7 301	22 740
DELAWARE	22 505	20 430	9 275	11 155	-	2 075	3 018	1 050
FLORIDA	202 060	165 509	90 393	75 116	32 737	3 814	13 025	6 481
GEORGIA	169 518	141 174	62 868	78 306	28 344	-	5 885	-
HAWAII	67 340	23 012	12 530	10 482	27 649	16 679	3 664	3 490
IDAHO	12 406	12 406	4 278	7 628	-	-	1 198	-
ILLINOIS	313 594	269 045	119 767	149 278	40 794	3 755	136 272	16 116
INDIANA	153 973	98 192	58 925	39 267	54 061	1 720	8 956	51
IOWA	115 877	55 884	22 571	33 313	56 107	3 886	21 121	95
KANSAS	85 096	53 906	29 827	24 079	29 675	1 515	29 502	-
KENTUCKY	69 797	38 317	22 822	15 495	27 851	3 629	4 632	-
LOUISIANA	203 099	66 842	34 149	32 693	128 167	8 090	45 824	501
MAINE	20 722	20 722	12 921	7 801	-	-	436	4 080
MARYLAND	189 296	106 785	67 053	39 732	63 866	18 645	15 756	13 000
MASSACHUSETTS	213 490	151 131	83 985	67 146	13 814	48 545	6 024	16 030
MICHIGAN	315 394	215 867	103 614	112 253	96 531	2 996	22 125	1 910
MINNESOTA	157 128	73 871	44 199	29 672	70 827	12 430	8 021	3 225
MISSISSIPPI	69 962	33 956	19 945	14 011	35 167	839	5 125	133
MISSOURI	151 191	108 289	60 348	47 941	31 521	11 381	10 088	1 500
MONTANA	24 235	20 392	12 802	7 590	-	3 843	2 039	548
NEBRASKA	57 619	27 802	16 653	11 149	29 817	-	7 062	251
NEVADA	8 057	8 057	6 104	1 953	-	-	2 479	-
NEW HAMPSHIRE	24 496	24 496	17 701	6 795	-	-	2 185	17 158
NEW JERSEY	207 499	151 232	73 896	77 336	56 267	-	15 259	53 227
NEW MEXICO	48 054	15 825	7 121	8 704	24 266	7 963	3 873	-
NEW YORK	1 020 056	880 758	465 727	415 031	78 700	60 598	75 677	7 087
NORTH CAROLINA	229 116	147 886	80 565	67 321	60 867	20 363	13 746	502
NORTH DAKOTA	21 085	15 376	9 231	6 145	-	5 709	1 709	-
OHIO	290 084	199 700	112 293	87 407	90 384	-	52 959	-
OKLAHOMA	95 768	66 558	29 240	37 318	18 934	10 276	11 241	2 152
OREGON	94 357	40 011	23 633	16 378	41 872	12 474	2 244	-
PENNSYLVANIA	554 908	453 526	264 796	188 730	96 964	4 418	34 590	1 155
RHODE ISLAND	60 033	30 320	18 242	12 078	14 451	15 262	3 369	-
SOUTH CAROLINA	120 982	78 505	47 693	30 812	38 440	4 037	7 012	525
SOUTH DAKOTA	16 272	16 272	8 053	8 219	-	-	22 627	-
TENNESSEE	117 652	82 700	50 886	31 814	29 920	5 032	8 035	1 176
TEXAS	458 378	296 066	164 253	131 813	147 905	14 407	75 928	51 429
UTAH	39 473	14 780	5 138	9 642	24 693	-	4 902	-
VERMONT	12 417	12 417	6 711	5 706	-	-	761	1 841
VIRGINIA	226 060	115 606	47 736	67 870	104 087	6 367	24 298	-
WASHINGTON	91 400	63 459	22 060	41 399	27 941	-	7 791	518
WEST VIRGINIA	55 623	25 534	19 742	5 792	21 350	8 739	2 550	-
WISCONSIN	111 101	72 973	23 235	49 738	38 128	-	21 206	-
WYOMING	11 085	10 514	5 291	5 223	-	571	571	-

- Represents zero or rounds to zero.

Table 9. State Government Expenditure, by Type and Function: 1977—Continued

(Thousands of dollars)

State	Natural resources					Health	Correction		
	Total	Agriculture	Fish and game	Forestry and parks	Other		Total	Intergovernmental expenditure	Total direct expenditure
ALL STATES	4 368 850	1 547 739	542 698	1 601 786	676 627	3 864 801	2 882 378	123 015	2 759 363
ALABAMA	66 198	38 486	5 986	17 941	3 785	60 079	29 328	2 404	1 26 924
ALASKA	69 542	2 473	33 168	22 615	11 286	26 266	21 950	815	21 135
ARIZONA	36 776	20 696	5 947	6 744	3 389	24 598	29 189	16	29 173
ARKANSAS	48 170	18 188	7 910	19 298	2 774	24 554	17 042	5	17 037
CALIFORNIA	563 292	174 931	37 096	218 393	132 872	429 962	329 312	25 074	304 238
COLORADO	52 471	15 922	15 625	10 478	10 446	40 494	35 217	-	35 217
CONNECTICUT	22 076	5 212	1 342	9 999	5 523	34 507	44 906	-	44 906
DELAWARE	20 896	4 848	1 577	4 678	9 793	16 405	17 418	-	17 418
FLORIDA	269 247	115 781	17 100	114 127	22 239	198 476	174 275	-	174 275
GEORGIA	112 074	61 488	9 659	36 476	4 451	124 703	67 397	3 102	64 295
HAWAII	71 211	17 867	861	35 730	16 753	25 842	15 250	-	15 250
IDAHO	39 404	17 823	7 263	10 966	3 352	22 265	10 460	-	10 460
ILLINOIS	122 245	61 320	6 390	37 198	17 337	139 786	109 854	2 437	107 417
INDIANA	78 749	36 386	7 946	23 094	11 323	54 695	46 384	-	46 384
IOWA	69 632	39 643	7 351	9 409	13 229	18 576	29 807	1 322	28 485
KANSAS	48 143	34 736	5 441	3 861	4 105	17 645	25 167	-	25 167
KENTUCKY	115 954	52 070	9 048	46 498	8 338	61 132	36 587	-	36 587
LOUISIANA	103 210	43 334	17 318	26 935	15 623	60 124	117 681	2 279	115 402
MAINE	33 786	11 846	8 871	11 282	1 787	16 259	10 100	-	10 100
MARYLAND	68 962	11 475	5 109	33 202	19 176	97 447	100 587	3 846	96 741
MASSACHUSETTS	54 967	8 666	7 817	30 901	7 583	143 791	71 218	-	71 218
MICHIGAN	135 692	40 437	11 324	52 592	31 339	195 459	119 743	507	119 236
MINNESOTA	116 796	37 578	15 142	46 179	17 897	55 793	40 776	5 867	34 909
MISSISSIPPI	87 539	36 990	18 194	30 512	1 843	32 591	16 459	209	16 250
MISSOURI	57 912	26 753	5 179	12 518	13 462	43 586	37 834	-	37 834
MONTANA	34 961	12 479	8 694	7 488	5 300	9 297	10 984	-	10 984
NEBRASKA	47 839	29 801	4 603	9 641	3 794	23 865	16 630	-	16 630
NEVADA	18 384	7 036	4 169	5 433	1 746	19 483	19 007	775	18 232
NEW HAMPSHIRE	16 163	5 619	3 110	5 817	1 617	13 579	8 229	-	8 229
NEW JERSEY	223 587	21 767	8 817	144 576	48 427	89 916	70 666	-	70 666
NEW MEXICO	40 016	15 694	5 947	10 681	7 694	24 176	12 135	-	12 135
NEW YORK	216 335	28 364	18 674	166 023	3 274	444 482	307 832	38 370	269 462
NORTH CAROLINA	107 411	57 468	14 221	25 920	9 802	107 461	104 424	249	104 175
NORTH DAKOTA	29 650	19 066	2 370	2 823	5 391	7 377	4 216	-	4 216
OHIO	92 564	39 930	9 556	26 333	16 745	210 376	119 779	5 055	114 724
OKLAHOMA	56 584	28 000	6 419	16 314	5 851	17 047	42 576	-	42 576
OREGON	82 427	29 496	14 931	30 393	7 607	41 448	38 987	-	38 987
PENNSYLVANIA	161 914	41 320	30 802	41 363	48 429	214 497	169 373	6 619	162 754
RHODE ISLAND	12 551	2 718	1 228	5 167	3 540	31 105	15 596	-	15 596
SOUTH CAROLINA	61 149	26 442	14 240	18 003	2 164	80 883	41 184	-	41 184
SOUTH DAKOTA	23 095	11 901	3 228	5 675	2 272	9 654	6 021	-	6 021
TENNESSEE	69 598	27 939	9 222	29 014	3 377	62 090	51 502	5 654	45 848
TEXAS	166 825	78 039	11 133	40 089	37 564	101 296	92 161	1 362	90 799
UTAH	42 652	12 041	9 419	11 736	9 456	23 289	15 387	364	15 023
VERMONT	21 818	9 643	2 482	6 602	3 091	12 983	8 229	-	8 229
VIRGINIA	66 883	29 075	20 024	13 258	4 526	115 002	91 339	14 020	77 319
WASHINGTON	160 794	38 231	34 120	54 571	33 872	82 737	64 032	2 640	61 392
WEST VIRGINIA	51 144	16 218	6 161	17 744	11 021	35 901	12 879	-	12 879
WISCONSIN	77 587	18 223	20 608	30 704	8 052	108 720	60 526	21	60 505
WYOMING	21 975	6 282	8 591	4 792	2 310	7 602	4 743	-	4 743

- Represents zero or rounds to zero

Table 9. State Government Expenditure, by Type and Function: 1977—Continued

(Thousands of dollars)

State	Correction--Continued				Financial adminis- tration	Employment security adminis- tration	Police protection	General control	
	Current operation			Capital outlay				Total	Judicial
	Total	Correc- tional insti- tutions	Other						
ALL STATES	2 446 368	1 863 941	582 427	312 995	2 241 346	1 698 200	1 689 818	1 858 353	748 750
ALABAMA	25 630	19 641	5 989	1 294	19 826	27 498	19 479	22 713	12 380
ALASKA	20 981	15 400	5 581	154	19 708	14 292	15 456	37 998	16 498
ARIZONA	25 153	21 144	4 009	4 020	29 977	23 416	31 536	15 734	4 084
ARKANSAS	14 128	12 224	1 904	2 909	27 039	16 310	14 462	10 581	3 103
CALIFORNIA	295 355	228 858	66 497	8 883	289 315	146 891	221 984	153 773	40 396
COLORADO	33 991	23 855	10 136	1 226	33 098	17 809	21 343	42 202	24 019
CONNECTICUT	42 015	27 697	14 318	2 891	27 243	27 391	25 131	45 661	27 533
DELAWARE	13 439	11 037	2 402	3 979	10 510	5 381	10 545	16 596	9 907
FLORIDA	143 237	106 471	36 766	31 038	54 870	51 987	65 294	100 007	32 787
GEORGIA	57 964	42 067	15 897	6 331	36 639	30 460	27 023	31 452	8 788
HAWAII	9 441	8 185	1 256	5 809	17 132	10 849	321	31 326	15 350
IDAHO	9 769	6 640	3 129	691	10 347	9 569	6 014	8 930	4 169
ILLINOIS	102 951	77 746	25 205	4 466	90 177	73 088	61 805	90 050	41 064
INDIANA	42 622	35 342	7 280	3 762	40 477	33 934	35 438	25 225	8 449
IOWA	26 315	22 539	3 776	2 170	29 150	22 979	18 849	18 117	7 390
KANSAS	23 592	21 307	2 285	1 575	26 572	18 424	10 246	19 708	6 546
KENTUCKY	32 735	22 664	10 071	3 852	32 458	10 139	37 363	31 644	11 578
LOUISIANA	51 428	33 454	17 974	63 974	35 157	27 145	45 910	36 688	11 741
MAINE	10 034	8 398	1 636	66	10 721	11 331	7 194	12 269	5 875
MARYLAND	90 068	52 698	37 370	6 673	73 138	22 070	96 225	52 477	22 749
MASSACHUSETTS	67 886	42 330	25 556	3 332	51 985	49 238	39 420	52 182	14 086
MICHIGAN	102 816	88 886	13 930	16 420	80 901	99 105	72 167	75 930	25 288
MINNESOTA	32 947	24 647	8 300	1 962	38 727	25 543	21 696	29 917	4 682
MISSISSIPPI	14 006	13 017	989	2 244	15 205	31 697	19 564	11 929	3 431
MISSOURI	35 048	25 584	9 464	2 786	26 439	35 923	33 917	28 530	14 589
MONTANA	9 892	7 978	1 914	1 092	20 850	8 052	8 236	10 384	1 343
NEBRASKA	15 181	10 645	4 536	1 449	13 560	11 706	10 307	12 503	7 182
NEVADA	12 064	9 829	2 235	6 168	16 299	14 881	7 002	9 133	1 822
NEW HAMPSHIRE	7 433	6 068	1 365	796	8 111	6 225	5 422	6 928	1 911
NEW JERSEY	67 437	57 412	10 025	3 229	76 651	51 626	58 147	69 766	29 508
NEW MEXICO	11 202	9 276	1 926	933	22 645	10 009	12 769	23 085	9 342
NEW YORK	224 399	181 353	43 046	45 063	212 999	163 988	94 638	189 245	94 236
NORTH CAROLINA	94 179	71 515	22 664	9 996	47 350	43 411	43 984	60 723	32 627
NORTH DAKOTA	3 980	3 707	273	236	7 940	1 979	4 074	6 035	1 541
OHIO	108 124	73 224	34 900	6 600	110 584	75 925	43 982	35 918	14 023
OKLAHOMA	28 190	17 250	10 940	14 383	17 427	25 213	33 494	23 095	9 058
OREGON	37 626	26 512	11 114	1 361	60 267	13 582	23 189	29 860	7 550
PENNSYLVANIA	98 934	85 861	13 073	3 820	127 864	113 089	119 405	108 787	56 238
RHODE ISLAND	14 586	10 478	4 108	1 010	13 814	12 465	8 436	18 545	10 555
SOUTH CAROLINA	39 003	35 687	3 316	2 181	21 988	27 721	21 439	14 203	2 963
SOUTH DAKOTA	5 684	4 388	1 296	337	9 685	9 990	5 663	11 111	5 604
TENNESSEE	41 191	33 736	7 455	4 657	33 904	33 354	15 656	29 462	9 579
TEXAS	79 793	74 327	5 466	11 006	79 036	89 382	79 877	56 481	17 490
UTAH	13 724	8 684	5 040	1 299	16 401	16 132	8 771	10 303	4 570
VERMONT	7 933	5 576	2 357	296	9 496	6 330	6 922	8 128	3 405
VIRGINIA	67 865	42 549	25 316	9 454	57 137	25 846	54 960	38 885	24 059
WASHINGTON	59 276	41 248	18 028	2 116	50 781	37 679	30 935	27 512	6 456
WEST VIRGINIA	12 043	11 135	908	836	22 292	14 873	12 745	17 449	9 569
WISCONSIN	59 142	40 220	18 922	1 363	48 183	33 292	16 560	32 439	10 286
WYOMING	3 936	3 452	484	807	9 271	8 981	4 823	6 734	1 351

- Represents zero or rounds to zero.

Table 9. State Government Expenditure, by Type and Function: 1977—Continued

(Thousands of dollars)

State	General control--Continued		Protective inspection and regulation, n.e.c.	Miscellaneous commercial activities			Housing and urban renewal		
	Legislative	Other		Total	Current operation	Capital outlay	Total	Intergovernmental expenditure	Direct expenditure
ALL STATES	470 495	639 108	1 188 665	1 562 619	810 441	752 178	352 598	174 734	177 864
ALABAMA	3 649	6 684	13 257	-	-	-	-	-	-
ALASKA	7 015	14 485	9 223	34 678	34 158	520	4 107	-	4 107
ARIZONA	4 471	7 179	16 091	5 831	5 831	-	-	-	-
ARKANSAS	3 033	4 445	8 459	-	-	-	-	-	-
CALIFORNIA	61 057	52 320	205 366	3 574	3 574	-	7 906	1 982	5 924
COLORADO	4 923	13 260	11 594	-	-	-	1 576	873	703
CONNECTICUT	5 674	12 454	16 104	37 417	31 892	5 525	24 164	22 072	2 092
DELAWARE	1 845	4 844	2 962	5 138	4 819	319	274	-	274
FLORIDA	18 105	49 115	43 557	8 288	8 143	145	-	-	-
GEORGIA	7 954	14 710	13 258	7	7	-	991	991	-
HAWAII	7 136	8 840	6 464	-	-	-	39 165	-	39 165
IDAHO	1 856	2 905	9 268	-	-	-	262	-	262
ILLINOIS	20 843	28 143	49 936	-	-	-	4 643	397	4 246
INDIANA	7 467	9 309	14 648	-	-	-	932	-	932
IOWA	5 426	5 301	11 455	-	-	-	133	-	133
KANSAS	5 355	7 807	8 502	-	-	-	-	-	-
KENTUCKY	3 768	16 298	18 955	-	-	-	852	-	852
LOUISIANA	7 977	16 970	19 665	-	-	-	-	-	-
MAINE	3 231	3 163	5 609	-	-	-	202	-	202
MARYLAND	9 805	19 923	21 521	50 447	49 598	849	831	-	831
MASSACHUSETTS	18 154	19 942	22 816	13 537	10 937	2 600	38 647	38 647	-
MICHIGAN	23 647	26 995	43 824	-	-	-	4 189	-	4 189
MINNESOTA	12 801	12 434	16 785	-	-	-	2 982	315	2 667
MISSISSIPPI	4 270	4 228	12 037	547	512	35	-	-	-
MISSOURI	8 252	5 689	18 891	-	-	-	405	-	405
MONTANA	4 168	4 873	5 026	85	85	-	-	-	-
NEBRASKA	2 688	2 653	8 241	-	-	-	-	-	-
NEVADA	3 804	3 507	8 035	11 252	11 247	5	48	-	48
NEW HAMPSHIRE	2 727	2 290	4 412	82	82	-	408	85	323
NEW JERSEY	8 263	31 995	55 403	-	-	-	5 453	-	5 453
NEW MEXICO	2 867	10 876	6 032	-	-	-	-	-	-
NEW YORK	46 220	48 789	123 832	1 127 787	477 676	650 111	182 172	82 681	99 491
NORTH CAROLINA	5 252	22 844	24 578	161	161	-	-	-	-
NORTH DAKOTA	2 874	1 620	4 661	48 971	48 971	-	-	-	-
OHIO	10 010	11 885	47 534	360	289	71	925	-	925
OKLAHOMA	5 908	8 129	11 383	32 530	30 122	2 408	-	-	-
OREGON	7 884	14 426	22 052	-	-	-	529	-	529
PENNSYLVANIA	32 667	19 882	54 973	-	-	-	25 485	25 485	-
RHODE ISLAND	2 328	5 662	5 061	8 247	8 230	17	50	-	50
SOUTH CAROLINA	6 003	5 237	15 796	153 280	71 904	81 376	449	-	449
SOUTH DAKOTA	1 633	3 874	5 739	20 400	12 203	8 197	442	-	442
TENNESSEE	4 445	15 438	16 861	-	-	-	-	-	-
TEXAS	19 367	19 624	45 468	-	-	-	-	-	-
UTAH	2 425	3 308	8 415	-	-	-	1 504	1 206	298
VERMONT	1 541	3 182	3 787	-	-	-	1 935	-	1 935
VIRGINIA	6 765	8 061	25 841	-	-	-	-	-	-
WASHINGTON	14 919	6 137	31 779	-	-	-	-	-	-
WEST VIRGINIA	4 455	3 425	9 108	-	-	-	-	-	-
WISCONSIN	10 629	11 524	21 625	-	-	-	937	-	937
WYOMING	2 959	2 424	2 776	-	-	-	-	-	-

- Represents zero or rounds.

* Expenditure of State ferry system.

* Expenditure of Arizona Power Authority.

* Mostly for electric power operations of Central Valley Water Project.

* Mostly for expenditure of Connecticut Public Transportation Authority.

* Expenditure of Delaware Authority for Regional Transit.

* Expenditure of Jacksonville Transportation Authority.

* Mainly expenditure of Metropolitan Transit System (Baltimore).

* Water utility expenditure of Metropolitan District Commission.

* Mainly for water and power expenditure of Colorado River Commission.

* Includes \$751,301,000 expenditure of New York Power Authority, \$418,732,000 of Metropolitan Transportation Authority (New York City), and \$101,217,000 expenditure of other regional transportation authorities.

* Includes \$71,290,000 expenditure of New York State Urban Development Corporation and \$78,382,000 for housing grants to cities.

* Expenditure of Mill and Elevator Association and Bank of North Dakota.

* Mainly expenditure of Grand River Dam Authority.

* Expenditure of Rhode Island Public Transit Authority.

* Expenditure of Public Service Authority.

* Expenditure of cement plant.

Table 9. State Government Expenditure, by Type and Function: 1977—Continued

(Thousands of dollars)

State	General public buildings			Airports			Water transport and terminals		
	Total	Current operation	Capital outlay	Total	Intergovernmental expenditure	Direct expenditure	Total	Other than capital outlay	Capital outlay
ALL STATES	557 016	291 292	265 724	234 753	46 274	188 479	276 452	158 482	117 970
ALABAMA	2 272	2 207	65	676	-	676	36 355	22 322	14 033
ALASKA	18 957	7 282	11 575	19 720	770	18 950	10 094	9 339	755
ARIZONA	4 970	3 161	1 809	810	119	691	-	-	-
ARKANSAS	6 903	1 186	5 717	242	-	-	-	-	-
CALIFORNIA	16 281	8 351	7 930	2 270	1 311	959	-	-	-
COLORADO	9 708	2 488	7 220	-	-	-	-	-	-
CONNECTICUT	6 676	6 316	360	2 949	44	2 905	193	193	-
DELAWARE	11 987	2 595	9 392	-	-	-	-	-	-
FLORIDA	35 724	5 224	30 500	3 339	3 339	-	340	261	79
GEORGIA	13 678	10 969	2 709	-	-	-	35 898	15 294	20 604
HAWAII	9 870	4 911	4 959	35 951	-	35 951	11 157	7 907	3 250
IDAHO	1 176	454	722	289	108	181	-	-	-
ILLINOIS	17 298	11 225	6 073	15 967	2 612	13 355	3 238	3 237	1
INDIANA	6 229	4 212	2 017	2 462	2 462	-	5 549	441	5 108
IOWA	8 483	2 076	6 407	260	-	260	-	-	-
KANSAS	5 426	1 432	3 994	-	-	-	-	-	-
KENTUCKY	21 645	7 831	13 814	6 107	5 162	945	3 922	3 922	-
LOUISIANA	7 126	6 756	370	-	-	-	37 891	16 799	21 092
MAINE	2 219	2 212	7	702	415	287	490	448	42
MARYLAND	11 700	8 764	2 936	36 172	-	36 172	27 736	13 056	14 680
MASSACHUSETTS	13 965	12 224	1 741	24 855	2 998	21 857	25 130	20 804	4 326
MICHIGAN	16 043	11 725	4 318	13 518	-	13 518	8 869	7 238	1 631
MINNESOTA	11 539	7 400	4 139	5 331	3 974	1 357	80	80	-
MISSISSIPPI	3 932	2 872	1 060	22	22	-	1 345	734	611
MISSOURI	8 005	5 310	2 695	194	194	-	-	-	-
MONTANA	1 368	30	1 338	348	3	345	-	-	-
NEBRASKA	2 924	1 239	1 685	5 479	4 076	1 403	-	-	-
NEVADA	201	-	201	-	-	-	-	-	-
NEW HAMPSHIRE	4 162	577	3 585	503	482	21	376	38	338
NEW JERSEY	7 405	7 210	195	2 076	2 076	-	4 881	4 641	240
NEW MEXICO	2 200	638	1 562	-	-	-	-	-	-
NEW YORK	106 945	57 833	49 112	23 890	4 182	19 708	19 852	10 964	8 888
NORTH CAROLINA	20 434	6 244	14 190	1 196	1 196	-	13 501	5 723	7 778
NORTH DAKOTA	2 531	1 135	1 396	648	648	-	-	-	-
OHIO	6 286	6 171	115	-	-	-	-	-	-
OKLAHOMA	5 996	4 485	1 511	74	74	-	-	-	-
OREGON	8 583	-	8 583	234	84	150	-	-	-
PENNSYLVANIA	18 566	18 566	-	4 843	640	4 203	1 250	1 250	-
RHODE ISLAND	4 924	4 477	447	2 914	-	2 914	517	514	3
SOUTH CAROLINA	9 913	2 599	7 314	1 123	-	1 123	21 535	10 697	10 838
SOUTH DAKOTA	1 170	789	381	1 909	1 909	-	-	-	-
TENNESSEE	21 285	6 285	15 000	2 183	-	2 183	-	-	-
TEXAS	15 130	14 350	780	1 063	1 063	-	-	-	-
UTAH	3 808	1 147	2 661	1 853	1 333	520	-	-	-
VERMONT	2 216	1 889	327	429	24	405	-	-	-
VIRGINIA	15 976	4 199	11 777	2 622	1 612	1 010	6 094	2 421	3 673
WASHINGTON	6 459	934	5 525	570	570	-	159	159	-
WEST VIRGINIA	1 862	763	1 099	1 030	1 030	-	-	-	-
WISCONSIN	8 781	8 737	44	6 430	-	6 430	-	-	-
WYOMING	6 079	1 812	4 267	1 500	1 500	-	-	-	-

- Represents zero or rounds to zero.

Table 9: State Government Expenditure, by Type and Function: 1977—Continued

(Thousands of dollars)

State	Libraries			Veterans' services			Interest on general debt ¹	General expenditure not elsewhere functionally classified		
	Total	Intergovernmental expenditure	Direct expenditure	Total	Veterans' bonuses	Other		Intergovernmental expenditure		
								Total	For general local government support	Other
ALL STATES	236 030	139 091	96 939	54 026	12 087	41 939	5 136 265	9 322 617	6 372 543	2 950 074
ALABAMA	2 607	653	1 954	1 371	-	1 371	50 388	78 066	21 278	56 788
ALASKA	4 013	2 155	1 858	959	-	959	49 168	53 382	31 363	22 019
ARIZONA	1 974	883	1 091	263	-	263	4 437	164 698	151 966	12 732
ARKANSAS	1 721	1 009	712	392	-	392	6 891	62 792	25 527	37 265
CALIFORNIA	9 297	5 446	3 851	4 913	-	4 913	286 797	1 275 488	1 082 270	193 218
COLORADO	1 055	416	639	-	-	-	7 654	41 701	15 564	26 137
CONNECTICUT	4 494	1 425	3 069	544	386	158	160 918	121 880	61 219	60 661
DELAWARE	464	-	464	74	15	59	33 424	15 170	-	15 170
FLORIDA	4 804	3 623	1 181	985	-	985	99 500	292 262	223 519	68 743
GEORGIA	8 646	7 304	1 342	2 935	-	2 935	64 413	95 293	16 117	79 176
HAWAII	7 910	-	7 910	4	-	4	76 067	34 266	21 560	12 706
IDAHO	1 383	710	673	92	-	92	2 469	39 780	26 496	13 284
ILLINOIS	17 904	10 431	7 473	2 421	118	2 303	198 777	420 694	149 347	271 347
INDIANA	4 681	1 746	2 935	323	10	313	28 054	362 277	313 916	48 361
IOWA	2 028	72	1 956	858	749	109	5 782	132 906	101 970	30 936
KANSAS	1 708	1 148	560	758	-	758	12 802	41 747	25 868	15 879
KENTUCKY	5 712	528	5 184	-	-	-	95 448	49 340	801	48 539
LOUISIANA	1 516	-	1 516	2 121	-	2 121	73 817	218 242	178 414	39 828
MAINE	1 323	58	1 265	41	-	41	27 842	32 286	12 774	19 512
MARYLAND	9 980	8 757	1 223	589	-	589	142 750	121 918	89 996	31 922
MASSACHUSETTS	7 638	5 991	1 647	1 308	421	887	301 779	260 638	29 522	231 116
MICHIGAN	13 536	10 956	2 580	5 539	3 441	2 098	105 080	580 001	463 106	116 895
MINNESOTA	672	40	632	1 710	867	843	54 818	345 573	290 588	54 985
MISSISSIPPI	3 428	2 223	1 205	482	-	482	40 271	87 159	77 077	10 082
MISSOURI	1 428	1 236	192	1 449	-	1 449	20 638	63 470	5 136	58 334
MONTANA	589	76	513	2 019	1 655	364	3 496	22 786	1 450	21 336
NEBRASKA	1 517	531	986	366	-	366	2 757	102 497	81 483	21 014
NEVADA	937	312	625	125	-	125	2 548	21 197	15 259	5 938
NEW HAMPSHIRE	888	-	888	421	363	58	16 364	44 574	30 222	14 352
NEW JERSEY	10 436	7 876	2 560	587	-	587	235 772	330 998	235 373	95 625
NEW MEXICO	1 207	-	1 207	356	-	356	6 454	75 357	69 326	6 031
NEW YORK	29 915	26 207	3 708	3 185	-	3 185	1 603 709	1 420 667	1 025 591	395 076
NORTH CAROLINA	6 768	4 607	2 161	1 335	-	1 335	61 050	171 238	80 087	91 151
NORTH DAKOTA	624	168	456	256	146	110	3 534	21 723	14 871	6 852
OHIO	6 328	4 040	2 288	3 989	2 451	1 538	173 350	440 115	386 836	53 279
OKLAHOMA	1 884	391	1 493	456	-	456	45 592	29 400	7 527	21 873
OREGON	1 531	40	1 491	127	-	127	106 680	58 800	36 651	22 149
PENNSYLVANIA	13 000	10 618	2 382	316	261	55	391 637	278 972	32 833	246 139
RHODE ISLAND	1 739	1 019	720	22	-	22	24 739	29 617	10 426	19 191
SOUTH CAROLINA	2 871	2 102	769	250	-	250	49 001	113 129	54 903	58 226
SOUTH DAKOTA	855	-	855	419	-	419	10 484	10 931	4 750	6 181
TENNESSEE	4 129	2 918	1 211	390	-	390	53 815	73 424	61 248	12 176
TEXAS	7 498	4 850	2 648	1 115	-	1 015	113 345	45 264	15 507	29 757
UTAH	1 854	-	1 854	85	-	85	7 077	20 773	1 000	19 773
VERMONT	818	7	811	91	31	60	22 375	19 387	140	19 247
VIRGINIA	5 083	2 527	2 556	871	-	871	45 125	49 990	20 623	29 367
WASHINGTON	5 647	271	5 376	1 827	26	601	65 889	141 772	41 741	100 031
WEST VIRGINIA	4 863	501	4 362	1 857	1 147	690	63 498	22 203	12 257	9 946
WISCONSIN	4 632	3 208	1 424	4 550	-	4 550	74 040	751 794	685 796	65 998
WYOMING	495	12	483	-	-	-	3 950	34 980	31 249	3 731

- Represents zero or rounds to zero.

¹Includes interest on nonguaranteed debt of State agencies, such as toll highway revenue bonds, pollution control bonds and industrial development bonds.²Includes \$285,845,000 interest payments for Municipal Assistance Corporation debt, and \$267,320,000 interest payments for State Housing Finance Agency debt.

Table 9. State Government Expenditure, by Type and Function: 1977—Continued

(Thousands of dollars)

State	General expenditure not elsewhere functionally classified—Continued		Insurance trust expenditure ¹					Liquor stores expenditure
	Current operation	Capital outlay	Total	Unemployment compensation ²	Employee retirement	Workmen's compensation	Other ³	
ALL STATES	4 883 375	531 502	23 425 988	14 610 854	6 929 837	1 326 063	559 234	1 816 935
ALABAMA	21 329	771	273 404	178 483	94 910	11	-	98 895
ALASKA	40 796	2 917	118 683	97 025	21 445	213	-	-
ARIZONA	31 304	395	168 750	95 595	41 791	31 364	-	-
ARKANSAS	20 954	2 055	134 605	89 443	43 845	1 317	-	-
CALIFORNIA	985 572	4 612	3 425 809	1 882 810	954 676	177 091	411 232	-
COLORADO	24 674	2 667	192 219	95 318	65 535	31 300	66	-
CONNECTICUT	112 130	31 072	516 636	380 865	132 886	2 885	-	-
DELAWARE	25 741	1 379	76 080	58 972	16 408	700	-	-
FLORIDA	45 568	1 429	485 992	329 451	152 014	4 527	-	-
GEORGIA	31 909	9 201	324 064	209 166	114 898	-	-	-
HAWAII	115 668	5 098	149 426	88 710	60 696	20	-	22 321
IDAHO	28 017	1 706	66 095	36 880	24 530	4 685	-	-
ILLINOIS	290 926	3 382	1 411 556	1 064 892	346 401	263	-	-
INDIANA	39 845	1 903	270 007	157 997	111 788	222	-	78 466
IOWA	33 789	11 644	180 602	127 476	53 099	27	-	-
KANSAS	32 709	2 081	127 817	78 756	48 451	610	-	-
KENTUCKY	67 366	9 380	270 959	165 040	82 827	23 092	-	-
LOUISIANA	57 760	15 421	368 484	196 009	172 475	-	-	34 479
MAINE	30 202	374	143 276	82 843	60 428	5	-	-
MARYLAND	130 404	36 956	364 888	190 242	136 724	9 018	28 904	-
MASSACHUSETTS	180 138	8 331	763 629	565 812	197 693	124	-	-
MICHIGAN	109 741	6 491	1 141 258	842 122	269 921	28 959	256	280 299
MINNESOTA	128 509	2 297	336 363	239 664	89 494	7 205	-	-
MISSISSIPPI	30 631	5 010	117 941	61 810	56 128	3	-	65 733
MISSOURI	58 411	1 931	323 221	239 259	83 382	580	-	-
MONTANA	20 967	993	83 024	38 709	34 802	9 513	-	32 499
NEBRASKA	13 710	482	43 605	35 088	8 422	95	-	-
NEVADA	9 937	1 265	123 015	60 826	25 029	37 160	-	-
NEW HAMPSHIRE	17 786	7 655	40 947	24 018	16 949	-	-	86 214
NEW JERSEY	438 156	127 009	1 375 306	997 292	276 684	8 208	93 122	-
NEW MEXICO	15 997	256	75 045	39 317	35 728	-	-	-
NEW YORK	358 058	29 009	2 844 467	1 934 272	745 178	158 768	6 249	-
NORTH CAROLINA	57 705	5 120	389 621	258 091	131 497	33	-	-
NORTH DAKOTA	50 674	704	51 173	28 657	10 700	11 816	-	-
OHIO	144 585	122 364	1 515 995	547 649	577 359	390 987	-	242 753
OKLAHOMA	28 280	1 069	172 235	91 920	68 559	11 756	-	-
OREGON	49 213	254	303 512	151 853	50 681	100 978	-	67 543
PENNSYLVANIA	242 229	41 455	1 873 687	1 310 710	515 079	47 898	-	386 405
RHODE ISLAND	42 135	2 393	168 619	113 460	36 569	610	17 980	-
SOUTH CAROLINA	66 593	1 624	190 412	117 378	68 909	4 125	-	-
SOUTH DAKOTA	19 411	501	24 007	15 590	8 417	-	-	-
TENNESSEE	36 664	1 654	301 610	210 808	90 708	94	-	-
TEXAS	172 823	1 584	480 324	200 057	280 149	118	-	28 113
UTAH	35 611	1 907	94 449	50 018	24 431	20 000	-	27 254
VERMONT	20 973	1 577	47 579	36 875	10 704	-	-	-
VIRGINIA	127 814	1 227	249 001	137 442	111 559	-	-	159 315
WASHINGTON	62 106	7 711	614 773	310 575	173 483	130 715	-	132 070
WEST VIRGINIA	108 383	1 820	218 110	74 080	84 034	59 996	-	54 579
WISCONSIN	60 620	1 782	367 843	261 990	103 415	1 013	1 425	-
WYOMING	8 852	1 587	25 845	9 539	8 347	7 959	-	19 997

- Represents zero or rounds to zero.

¹Comprises payments to beneficiaries (including withdrawal of retirement contributions). Administrative costs are classified under general expenditure.²Exhibit data for insurance trust systems are presented in tables 17-20.³Includes benefits paid under extended and special unemployment compensation programs; see table 18.⁴For a listing of these insurance trusts by name, see table 20.⁵Includes \$559,810,957 current and capital outlay by the University of California for energy research and development contracts.⁶Includes \$137,180,000 property tax relief payments to individuals for homestead exemptions.⁷Includes \$103,345,000 Social Security contributions and \$102,788,000 health insurance contributions.

Table 10. State Government Intergovernmental Expenditure, by Type of Receiving Government: 1977

(Thousands of dollars)

State	Total intergovernmental expenditure	Type of receiving government						
		Federal	School districts	Counties	Municipalities	Townships and New England "towns"	Special districts	Combined and unallocable
ALL STATES.	62 470 240	1 386 237	29 084 647	13 824 116	11 778 846	723 571	665 964	5 006 859
ALABAMA.	731 896	-	560 018	94 481	22 762	-	48	54 587
ALASKA.	235 062	604	-	116 379	87 617	-	-	30 462
ARIZONA.	732 522	1 476	502 807	113 195	112 549	-	80	2 415
ARKANSAS.	439 019	288	300 793	71 403	51 972	-	244	14 319
CALIFORNIA.	9 071 792	823 684	4 019 744	3 341 092	764 244	-	100 694	22 334
COLORADO.	690 707	830	454 739	139 289	85 045	-	10 804	-
CONNECTICUT.	532 438	-	16 013	-	252 213	208 298	746	55 168
DELAWARE.	146 171	685	112 407	10 024	19 517	-	90	3 448
FLORIDA.	2 019 538	2 216	1 587 048	208 830	219 252	-	324	1 868
GEORGIA.	994 715	1 031	792 970	95 727	31 887	-	4 218	68 882
HAWAII.	39 130	4 205	-	14 034	20 697	-	-	194
IDAHO.	220 151	593	147 866	12 957	15 227	-	930	42 578
ILLINOIS.	2 823 846	-	1 966 772	230 206	299 369	62 901	200 506	64 092
INDIANA.	1 335 063	-	683 776	175 145	118 242	-	1 307	356 593
IOWA.	901 399	6 802	591 514	152 832	114 852	-	4 153	31 246
KANSAS.	447 916	922	357 181	41 911	28 311	4 779	2 052	12 760
KENTUCKY.	591 492	-	486 125	71 877	14 375	-	5 795	13 320
LOUISIANA.	984 120	1 374	696 497	102 445	43 638	-	1 178	138 988
MAINE.	225 352	4 895	-	6 999	176	-	-	213 282
MARYLAND.	1 441 162	442	-	842 006	521 495	-	392	76 827
MASSACHUSETTS.	1 361 652	115 111	-	3 754	9 706	631	96 820	1 135 630
MICHIGAN.	2 848 346	54 327	1 588 941	524 096	461 157	105 632	19 631	94 562
MINNESOTA.	1 797 579	950	1 086 995	436 011	229 574	19 254	11 674	13 121
MISSISSIPPI.	602 908	657	431 354	98 951	71 946	-	-	-
MISSOURI.	726 028	17	600 489	23 615	55 003	-	3 044	43 860
MONTANA.	169 503	582	133 123	15 743	11 204	-	291	8 560
NEBRASKA.	318 488	645	118 768	50 698	46 368	-	9 525	92 484
NEVADA.	156 363	3 236	122 933	13 064	15 003	-	130	1 997
NEW HAMPSHIRE.	95 065	-	9 055	1 377	26 534	13 593	170	44 336
NEW JERSEY.	2 028 495	18 423	-	526 600	114 618	300	3 922	1 364 632
NEW MEXICO.	398 394	-	308 628	15 007	73 099	-	145	1 515
NEW YORK.	10 232 887	239 399	2 292 068	1 792 211	5 795 211	111 922	2 076	-
NORTH CAROLINA.	1 819 857	-	-	1 597 409	116 459	-	31 457	74 532
NORTH DAKOTA.	162 021	-	110 503	35 480	15 484	6	7	541
OHIO.	2 466 210	281	1 404 168	427 361	193 594	30 089	735	7 409 982
OKLAHOMA.	565 448	-	428 769	84 979	29 672	-	1 179	20 849
OREGON.	504 548	624	312 644	141 740	38 558	-	7 995	2 987
PENNSYLVANIA.	2 767 152	52 723	1 949 459	351 516	170 786	60 626	110 927	71 115
RHODE ISLAND.	162 150	5 013	3 185	-	88 084	62 070	-	3 798
SOUTH CAROLINA.	584 214	11	421 333	115 798	25 707	-	354	21 011
SOUTH DAKOTA.	75 341	707	52 378	9 771	3 382	158	-	8 945
TENNESSEE.	719 156	105	8 890	394 465	305 842	-	4 590	5 264
TEXAS.	2 215 929	-	2 145 363	39 818	30 748	-	-	-
UTAH.	303 870	347	259 998	25 032	11 140	-	1 252	6 101
VERMONT.	86 412	3 750	56 384	-	9 352	5 396	-	11 530
VIRGINIA.	1 062 083	-	-	581 834	449 739	-	3 745	26 765
WASHINGTON.	1 078 417	19 505	776 872	146 798	99 255	-	21 992	13 995
WEST VIRGINIA.	430 122	-	400 151	13 489	3 270	-	-	13 212
WISCONSIN.	1 998 963	19 777	707 028	496 104	426 569	37 916	-	311 569
WYOMING.	118 811	-	68 561	20 563	28 342	-	742	603

² Represents zero or rounds to zero.

¹ Includes \$1,377,000,000 supplemental security income payments (may not include additional trans-

fers not separately identified by other States). ² Includes \$280,400,000 property tax relief and revenue distribution to local governments.

³ Includes \$90,000,000 State revenue sharing distribution to local governments. ⁴ Includes \$178,677,000 education subsidies and \$11,734,000

tax relief and revenue distribution to local governments. ⁵ Includes \$838,377,000 education subsidies, \$73,009,000 Comprehensive Employ-

ment Training Act aid, and \$58,718,000 highway payments to local governments. ⁶ Includes \$1,075,648,000 education assistance and

7,000 business and senior citizens property tax relief payments to local governments. ⁷ Includes \$375,294,000 tax relief payments

to local governments. ⁸ Includes \$162,633,000 tax relief payments and \$72,983,000 health aid to local governments.

Table 11. State Government Intergovernmental Expenditure, by Function: 1977

(Thousands of dollars)

State	Total intergovern- mental expenditure	Function						
		Education	Public welfare	General local government support	Highways	Hospitals	Correction	All other
ALL STATES	62 470 240	36 974 643	10 133 404	6 372 543	3 631 108	120 350	123 015	5 115 177
ALABAMA	731 896	560 018	-	21 278	80 176	1 705	2 404	66 315
ALASKA	235 062	160 900	-	31 363	-	744	815	41 240
ARIZONA	732 522	502 808	1 740	151 966	56 269	20	16	19 703
ARKANSAS	439 019	301 454	1 373	25 527	55 840	3 513	5	51 307
CALIFORNIA	9 071 792	4 200 539	2 816 082	1 082 270	393 765	970	25 074	553 092
COLORADO	690 707	455 091	132 480	15 564	44 137	2 657	-	40 778
CONNECTICUT	532 438	347 900	19 399	61 219	16 262	-	-	87 658
DELAWARE	146 171	127 020	685	-	2 000	-	-	16 466
FLORIDA	2 019 538	1 587 048	-	223 519	112 606	1 802	-	94 563
GEORGIA	994 715	792 970	8 922	16 117	45 970	3 926	3 102	123 708
HAWAII	39 130	-	4 173	21 560	-	292	-	13 105
IDaho	220 151	147 866	-	26 496	29 866	60	-	15 863
ILLINOIS	2 823 846	1 977 000	105 116	149 347	247 855	27	2 437	342 064
INDIANA	1 335 063	683 776	122 289	313 916	155 179	1 618	-	58 285
IOWA	901 399	591 514	22 655	101 970	141 709	841	1 322	41 388
KANSAS	447 916	357 181	391	25 268	39 200	167	-	25 109
KENTUCKY	591 492	486 125	-	801	12 978	391	-	91 197
LOUISIANA	984 120	696 497	1 374	178 414	40 943	464	2 279	64 149
MAINE	225 352	178 712	6 817	12 774	4 230	-	-	22 819
MARYLAND	1 441 162	746 617	249 822	89 996	191 312	214	3 846	159 355
MASSACHUSETTS	1 361 652	838 377	126 067	29 522	58 718	2 538	-	306 430
MICHIGAN	2 848 346	1 588 941	221 777	463 106	347 797	9 129	507	217 089
MINNESOTA	1 797 579	1 089 662	228 725	290 588	97 583	812	5 867	84 342
MISSISSIPPI	602 908	431 751	-	77 077	70 522	1 031	209	22 318
MISSOURI	726 028	601 856	3 554	5 136	46 560	2 193	-	66 729
MONTANA	169 503	133 123	1 482	1 450	7 440	662	-	25 346
NEBRASKA	318 488	118 768	14 780	81 483	60 156	214	-	43 087
NEVADA	156 363	123 023	1 885	15 259	6 252	280	775	8 889
NEW HAMPSHIRE	95 065	40 270	-	30 222	5 067	-	-	19 506
NEW JERSEY	2 028 495	1 109 940	494 493	235 373	28 273	19 356	-	141 060
NEW MEXICO	398 394	308 628	-	69 326	10 258	-	-	10 182
NEW YORK	10 232 887	3 871 307	4 316 099	1 025 591	125 861	1 385	38 370	854 274
NORTH CAROLINA	1 819 857	1 255 271	264 937	80 087	30 748	37 540	249	151 025
NORTH DAKOTA	162 021	110 503	5 014	14 871	20 745	6	-	10 882
OHIO	2 466 210	1 508 614	140 658	386 836	316 149	1 702	5 055	107 196
OKLAHOMA	565 448	428 976	3 242	7 527	84 768	946	3	39 986
OREGON	504 548	328 669	2 358	36 651	98 176	500	-	38 194
PENNSYLVANIA	2 767 152	1 949 459	206 378	32 833	122 167	222	6 619	449 474
RHODE ISLAND	162 150	110 156	18 871	10 426	390	-	-	22 307
SOUTH CAROLINA	584 214	421 333	14	54 903	41 082	1 792	-	65 090
SOUTH DAKOTA	75 341	52 378	236	4 750	4 637	891	-	12 449
TENNESSEE	719 156	490 040	2 540	61 248	134 755	4 552	5 654	20 367
TEXAS	2 215 929	2 148 690	-	15 507	7 300	96	1 362	42 974
UTAH	303 870	259 998	-	1 000	11 785	76	364	30 647
VERMONT	86 412	56 384	3 750	140	5 785	-	-	20 353
VIRGINIA	1 062 083	721 989	222 983	20 623	37 195	4 652	14 020	40 621
WASHINGTON	1 078 417	776 872	25 542	41 741	69 141	1 069	2 640	161 412
WEST VIRGINIA	430 122	400 151	-	12 257	-	871	-	16 843
WISCONSIN	1 998 963	719 580	334 701	685 796	100 407	7 995	21	150 463
WYOMING	118 811	68 561	-	31 249	11 094	429	-	7 878

Includes \$291,174,000 health assistance payments to local governments.

Includes \$149,120,000 transportation aid and \$80,184,000 sewerage and water pollution assistance to local governments.

Includes \$98,971,000 transportation aid and \$73,009,000 Comprehensive Employment and Training Act Assistance to local governments.

Includes \$69,311,000 health assistance and \$45,448,000 Comprehensive Employment and Training Act aid payments to local governments.

Includes \$274,643,000 health assistance, \$110,397,000 sewerage and water pollution grants, \$82,681,000 housing aid, and \$75,653,000 subsidy payments to local governments.

Includes \$133,953,000 health assistance, and \$98,700,000 transportation assistance payments to local governments.

Table 12. State Government Expenditure for Capital Outlay, by Function: 1977

(Thousands of dollars)

State	Total	General government functions									Liquor stores
		All general government functions	Highways	Education	Natural resources	Hospitals	General public buildings	Correction	Public welfare	Other	
ALL STATES.	16 793 389	16 787 174	9 370 363	2 913 723	952 689	910 318	265 724	312 995	42 237	2 019 125	6 215
ALABAMA . . .	389 339	389 307	232 355	109 237	8 065	18 569	65	1 294	114	19 608	32
ALASKA . . .	224 272	224 272	127 275	48 394	19 317	22	11 675	154	50	17 385	-
ARIZONA . . .	185 513	185 513	134 970	32 598	2 484	3 143	1 809	4 020	95	6 394	-
ARKANSAS . . .	200 400	200 400	130 080	38 107	8 113	8 043	5 717	2 909	429	7 002	-
CALIFORNIA . .	841 824	841 824	402 497	256 658	101 379	119 435	7 930	8 883	1 164	43 878	-
COLORADO . . .	238 985	238 985	156 185	53 889	7 873	1 596	7 220	1 226	673	10 323	-
CONNECTICUT . .	180 064	180 064	67 323	34 526	4 031	27 991	360	2 891	138	42 804	-
DELAWARE . . .	81 448	81 448	32 035	18 715	8 609	3 058	9 392	3 979	1 455	4 245	-
FLORIDA . . .	654 869	654 869	382 828	84 223	100 024	13 025	30 500	31 038	-	13 231	-
GEORGIA . . .	364 080	364 080	228 093	68 022	19 966	5 885	2 709	6 331	10	33 064	-
HAWAII . . .	240 442	240 442	57 807	69 843	45 417	3 664	4 959	5 809	83	52 860	-
IDAHO . . .	112 148	112 081	84 534	15 635	3 019	1 198	722	691	206	6 076	67
ILLINOIS . . .	974 110	974 110	665 036	115 221	21 862	136 272	6 073	4 466	852	24 328	-
INDIANA . . .	319 200	319 200	218 008	49 321	16 820	8 956	2 017	3 762	1 973	18 343	-
IOWA . . .	254 963	254 133	176 290	18 469	9 966	21 121	6 407	2 170	5 044	14 666	830
KANSAS . . .	211 252	211 252	138 925	28 250	2 822	29 502	3 994	1 575	146	6 038	-
KENTUCKY . . .	430 819	430 819	278 785	76 589	36 324	4 632	13 814	3 852	838	15 985	-
LOUISIANA . . .	612 708	612 708	388 167	63 352	10 138	45 824	370	63 974	193	40 690	-
MAINE . . .	63 094	63 094	51 919	2 558	2 639	4 285	7	66	43	1 577	-
MARYLAND . . .	337 275	337 275	160 569	31 023	20 363	28 256	2 936	6 673	601	86 854	-
MASSACHUSETTS .	331 001	331 001	169 566	87 125	19 946	21 775	1 741	3 332	1 326	26 190	-
MICHIGAN . . .	492 216	492 111	329 339	58 968	22 881	22 125	4 318	16 420	1 315	36 745	105
MINNESOTA . . .	295 099	295 099	181 869	66 313	23 787	8 021	4 139	1 962	1 677	7 331	-
MISSISSIPPI . .	250 098	249 998	166 232	34 680	30 103	5 125	1 060	2 244	803	9 751	100
MISSOURI . . .	330 660	330 660	260 623	35 356	7 868	10 088	2 695	2 786	294	10 950	-
MONTANA . . .	136 098	135 387	115 359	7 326	5 252	2 039	1 338	1 092	220	2 761	711
NEBRASKA . . .	145 772	145 772	105 857	20 702	4 946	7 062	1 685	1 449	710	3 361	-
NEVADA . . .	79 609	79 609	49 195	12 005	1 447	2 479	201	6 168	801	7 313	-
NEW HAMPSHIRE .	119 372	119 202	61 936	21 713	1 461	19 343	3 585	796	1 277	9 091	170
NEW JERSEY . .	501 632	501 632	131 860	37 102	145 316	51 994	195	3 229	466	131 470	-
NEW MEXICO . . .	102 055	102 055	62 054	21 307	5 996	3 873	1 562	933	537	5 796	-
NEW YORK . . .	1 634 949	1 634 949	367 570	269 802	39 379	75 677	49 112	45 063	181	788 165	-
NORTH CAROLINA .	307 854	307 854	180 840	51 728	16 410	13 746	14 190	9 996	270	20 674	-
NORTH DAKOTA . .	89 210	89 210	65 679	13 447	5 058	1 709	1 396	236	201	1 484	-
OHIO . . .	727 443	727 100	330 896	114 233	10 574	52 959	115	6 600	423	211 300	343
OKLAHOMA . . .	196 477	196 477	116 372	38 679	4 484	11 241	1 511	14 383	1 453	8 354	-
OREGON . . .	168 665	168 611	92 075	47 474	13 144	2 244	8 583	1 361	382	3 348	54
PENNSYLVANIA . .	665 000	664 450	462 126	82 305	30 374	34 590	-	3 820	1 051	50 184	550
RHODE ISLAND . .	43 213	43 213	18 997	5 031	2 427	3 369	447	1 010	100	11 832	-
SOUTH CAROLINA .	246 004	246 004	66 376	47 103	9 019	7 012	7 314	2 181	3 620	103 379	-
SOUTH DAKOTA . .	105 515	105 515	51 898	14 731	2 511	22 627	381	337	1 055	11 975	-
TENNESSEE . . .	362 976	362 976	216 450	95 112	12 783	8 035	15 000	4 657	564	10 375	-
TEXAS . . .	851 893	851 893	479 380	236 773	19 786	75 928	780	11 006	6 651	21 589	-
UTAH . . .	150 886	150 813	89 786	35 986	10 957	4 902	2 661	1 299	79	5 143	73
VERMONT . . .	48 607	48 593	33 492	4 420	5 697	1 502	327	296	301	2 558	14
VIRGINIA . . .	515 060	514 777	420 694	28 666	6 575	24 298	11 777	9 454	246	13 067	283
WASHINGTON . . .	411 539	410 814	222 656	135 719	21 205	7 791	5 525	2 116	1 173	14 629	725
WEST VIRGINIA . .	238 008	237 946	200 815	11 507	10 249	2 550	1 099	836	343	10 547	62
WISCONSIN . . .	237 373	237 373	135 202	56 353	11 574	21 206	44	1 363	230	11 401	-
WYOMING . . .	92 300	90 204	71 491	7 427	2 249	571	4 267	807	381	3 011	2 096

- Represents zero or rounds to zero.

Table 13. State Government Indebtedness and Debt Transactions: 1977

(Thousands of dollars)

State	Debt at end of fiscal year, by term and character						
	Total	Total long-term debt	Long-term nonguaranteed debt	Long-term full faith and credit debt			Short-term debt
				Total	General obligation	Debt payable initially from specified nontax revenue	
ALL STATES	90 199 895	87 183 953	44 271 417	42 912 536	36 652 117	6 260 419	3 015 942
ALABAMA	997 145	997 145	885 255	111 890	111 890	-	-
ALASKA	916 584	888 283	358 275	530 008	530 008	-	28 301
ARIZONA	103 206	101 064	101 064	-	-	-	2 142
ARKANSAS	140 494	140 437	140 437	-	-	-	57
CALIFORNIA	6 742 567	6 710 962	1 006 978	5 703 984	2 790 746	2 913 238	31 605
COLORADO	197 266	197 266	197 266	-	-	-	-
CONNECTICUT	3 173 424	3 171 573	764 001	2 407 572	1 956 947	450 625	1 851
DELAWARE	742 708	741 598	332 870	408 728	408 728	-	1 110
FLORIDA	2 003 353	2 003 353	1 569 688	433 665	433 665	-	-
GEORGIA	1 268 456	1 268 456	899 685	368 771	368 771	-	-
HAWAII	1 486 277	1 468 191	302 732	1 165 459	1 165 459	-	18 086
IDAHO	52 256	50 872	49 782	1 090	1 090	-	1 384
ILLINOIS	4 053 846	3 884 380	2 252 380	1 632 000	1 632 000	-	169 466
INDIANA	587 394	577 569	577 569	-	-	-	9 825
IOWA	123 951	123 951	123 951	-	-	-	-
KANSAS	402 809	402 792	402 792	-	-	-	17
KENTUCKY	2 040 599	2 040 599	1 709 324	331 275	331 275	-	-
LOUISIANA	1 769 239	1 764 179	466 010	1 298 169	1 239 077	59 092	5 060
MAINE	564 071	564 058	289 208	274 850	274 850	-	13
MARYLAND	3 051 080	3 051 080	984 375	2 066 705	2 066 705	-	-
MASSACHUSETTS	5 167 638	4 548 579	1 345 153	3 203 426	2 665 757	537 669	619 079
MICHIGAN	1 950 959	1 890 163	1 150 668	739 495	739 495	-	60 796
MINNESOTA	1 236 667	1 196 427	450 130	746 297	746 297	-	40 240
MISSISSIPPI	812 088	809 635	84 087	725 548	610 043	115 505	2 453
MISSOURI	440 415	440 415	361 361	79 054	79 054	-	-
MONTANA	101 392	101 392	93 992	7 400	7 400	-	-
NEBRASKA	59 297	59 297	59 297	-	-	-	-
NEVADA	54 603	54 603	18 307	36 296	36 296	-	-
NEW HAMPSHIRE	369 177	342 177	118 280	223 897	154 932	68 965	21 000
NEW JERSEY	4 051 767	3 955 662	2 274 781	1 680 881	1 533 220	147 661	96 105
NEW MEXICO	212 068	211 918	186 932	24 986	24 986	-	150
NEW YORK	20 012 019	18 694 583	14 978 872	3 715 711	2 534 444	1 181 267	1 317 436
NORTH CAROLINA	807 475	806 960	173 957	633 003	633 003	-	515
NORTH DAKOTA	67 326	67 326	52 241	15 085	15 085	-	-
OHIO	3 205 246	3 070 246	1 079 156	1 991 090	1 267 360	723 730	135 000
OKLAHOMA	937 252	937 014	762 795	174 219	174 219	-	238
OREGON	2 431 243	2 431 243	19 065	2 412 178	2 408 278	3 900	-
PENNSYLVANIA	6 383 946	6 224 895	2 376 704	3 848 191	3 848 191	-	159 051
RHODE ISLAND	640 327	638 327	364 442	273 885	233 645	40 240	2 000
SOUTH CAROLINA	1 311 389	1 283 864	781 140	502 724	484 197	18 527	27 525
SOUTH DAKOTA	231 533	218 441	218 441	-	-	-	13 092
TENNESSEE	1 203 163	1 096 449	404 604	691 845	691 845	-	106 714
TEXAS	2 124 976	2 124 976	1 239 076	885 900	885 900	-	-
UTAH	145 536	145 536	60 536	85 000	85 000	-	-
VERMONT	454 547	454 302	201 365	252 937	252 937	-	245
VIRGINIA	872 519	756 733	715 761	40 972	40 972	-	115 786
WASHINGTON	1 411 775	1 411 775	292 551	1 119 224	1 119 224	-	-
WEST VIRGINIA	1 334 820	1 315 220	456 824	858 396	858 396	-	19 600
WISCONSIN	1 684 708	1 674 708	463 978	1 210 730	1 210 730	-	10 000
WYOMING	73 279	73 279	73 279	-	-	-	-

Note: Debt figures include revenue bonds and other special obligations of State agencies as well as State general obligations. See definitions of debt categories and of "State government."

- Represents zero or rounds to zero.

Table 13. State Government Indebtedness and Debt Transactions: 1977—Continued

(Thousands of dollars)

State	Net long-term debt at end of fiscal year, by character			Long-term debt at end of fiscal year, by function		
	Total	Full faith and credit	Nonguaranteed	Highways		
				Total	Toll facilities	Other
ALL STATES	67 559 915	37 347 015	30 212 900	16 663 218	6 203 018	10 460 200
ALABAMA	955 125	109 081	846 044	298 150	-	298 150
ALASKA	737 484	529 728	207 756	11 115	-	11 115
ARIZONA	86 585	-	86 585	600	-	600
ARKANSAS	128 162	-	128 162	-	-	-
CALIFORNIA	5 237 145	4 315 541	921 604	144 183	144 183	-
COLORADO	115 452	-	115 452	-	-	-
CONNECTICUT	2 777 340	2 280 161	497 179	842 021	302 591	539 430
DELAWARE	700 986	393 828	307 158	190 773	33 047	157 726
FLORIDA	1 500 605	167 252	1 333 353	785 716	617 276	168 440
GEORGIA	1 211 537	364 166	847 371	280 643	-	280 643
HAWAII	1 454 811	1 162 583	292 228	-	-	-
IDAHO	30 983	993	29 990	-	-	-
ILLINOIS	3 089 297	1 581 708	1 507 589	373 702	373 702	-
INDIANA	465 783	-	465 783	135 087	135 087	-
IOWA	116 229	-	116 229	-	-	-
KANSAS	364 871	-	364 871	296 343	85 798	210 545
KENTUCKY	1 480 118	331 275	1 148 843	1 065 655	848 305	217 350
LOUISIANA	1 579 471	1 154 184	425 287	597 610	-	597 610
MAINE	425 266	274 850	150 416	89 260	30 445	58 815
MARYLAND	2 881 165	2 023 502	857 663	559 525	273 866	285 659
MASSACHUSETTS	3 665 960	3 191 676	474 284	845 569	390 776	454 793
MICHIGAN	1 274 483	717 661	556 822	266 312	64 317	201 995
MINNESOTA	1 152 166	738 920	413 246	72 906	-	72 906
MISSISSIPPI	776 115	719 764	56 351	421 817	-	421 817
MISSOURI	328 716	70 295	258 421	-	-	-
MONTANA	83 899	6 670	77 229	7 400	-	7 400
NEBRASKA	37 478	-	37 478	13 000	-	13 000
NEVADA	43 033	27 639	15 394	-	-	-
NEW HAMPSHIRE	331 703	215 539	116 164	95 565	68 965	26 600
NEW JERSEY	3 305 757	1 657 341	1 648 416	1 716 996	1 175 871	541 125
NEW MEXICO	166 509	20 462	146 047	-	-	-
NEW YORK	11 680 913	2 951 025	8 729 888	2 003 811	754 221	1 249 590
NORTH CAROLINA	776 215	619 225	156 990	127 000	-	127 000
NORTH DAKOTA	40 653	4 708	35 945	-	-	-
OHIO	2 814 328	1 987 149	827 179	638 074	76 299	561 775
OKLAHOMA	857 493	161 875	696 018	284 824	284 824	-
OREGON	228 728	228 728	-	60 400	14 400	46 000
PENNSYLVANIA	5 825 874	3 707 801	2 118 073	2 449 332	113 312	2 336 020
RHODE ISLAND	500 850	272 200	228 650	145 655	59 965	85 690
SOUTH CAROLINA	923 357	451 800	471 557	107 500	-	107 500
SOUTH DAKOTA	99 674	-	99 674	-	-	-
TENNESSEE	809 221	687 931	121 290	189 950	-	189 950
TEXAS	1 771 211	692 161	1 079 050	31 703	31 703	-
UTAH	100 867	45 734	55 133	-	-	-
VERMONT	379 294	252 937	126 357	105 215	-	105 215
VIRGINIA	290 477	40 972	249 505	128 197	128 197	-
WASHINGTON	1 180 741	1 119 224	61 517	413 733	46 388	367 345
WEST VIRGINIA	1 158 127	858 396	299 731	867 876	149 480	718 396
WISCONSIN	1 585 561	1 210 730	374 831	-	-	-
WYOMING	32 097	-	32 097	-	-	-

- Represents zero or rounds to zero.

Table 13. State Government Indebtedness and Debt Transactions: 1977—Continued
(Thousands of dollars)

State	Long-term debt at end of fiscal year, by function--Continued							
	Education				Hospitals	Water transport and terminals	Veterans' bonuses	Other and unallocable
	Total	State institutions of higher education	Local schools	Other education				
ALL STATES	19 347 997	12 040 576	4 048 430	3 258 991	3 268 690	565 846	604 313	46 733 889
ALABAMA	514 480	156 854	-	357 626	270	77 785	-	106 460
ALASKA	30 100	28 915	-	1 185	-	-	-	847 068
ARIZONA	94 944	94 944	-	-	-	-	-	5 520
ARKANSAS	119 574	114 589	-	4 985	691	-	-	20 172
CALIFORNIA	1 884 530	642 230	1 242 300	-	-	-	-	4 682 249
COLORADO	122 103	122 103	-	-	-	-	-	75 163
CONNECTICUT	400 547	44 210	-	356 337	-	-	10 500	1 918 505
DELAWARE	258 287	112 564	145 723	-	32 987	-	3 008	256 543
FLORIDA	663 827	282 097	-	381 730	-	-	-	553 810
GEORGIA	477 454	235 929	241 525	-	52 176	38 221	-	419 962
HAWAII	3 894	3 894	-	-	-	24 960	-	1 439 337
IDAHO	37 077	37 077	-	-	12 705	-	-	1 090
ILLINOIS	625 456	458 856	-	166 600	524 519	-	-	2 360 703
INDIANA	438 142	438 142	-	-	-	400	-	3 940
IOWA	123 951	123 951	-	-	-	-	-	-
KANSAS	101 285	101 285	-	-	-	-	-	5 164
KENTUCKY	432 869	425 069	-	7 800	-	-	81 045	461 030
LOUISIANA	168 579	154 234	-	14 345	12 370	152 725	11 810	821 085
MAINE	42 028	29 954	12 074	-	52 445	-	-	380 325
MARYLAND	1 055 145	9 135	981 075	64 935	31 830	32 895	-	1 371 685
MASSACHUSETTS	405 874	405 874	-	-	145 710	17 135	22 250	3 112 041
MICHIGAN	370 406	303 906	-	66 500	223 350	-	187 000	843 095
MINNESOTA	240 930	201 000	-	39 930	-	-	51 000	831 591
MISSISSIPPI	120 020	53 270	66 750	-	-	147 765	-	120 033
MISSOURI	112 503	112 503	-	-	-	-	-	327 912
MONTANA	42 573	42 573	-	-	-	-	-	51 419
NEBRASKA	46 297	46 297	-	-	-	-	-	-
NEVADA	19 762	19 762	-	-	-	-	-	34 841
NEW HAMPSHIRE	72 141	72 141	-	-	49 665	450	-	124 356
NEW JERSEY	357 366	357 366	-	-	200 870	16 055	-	1 664 375
NEW MEXICO	170 103	145 825	-	24 278	182	-	-	41 633
NEW YORK	3 519 459	2 149 609	-	1 369 850	1 809 475	-	-	11 361 838
NORTH CAROLINA	496 413	165 113	331 300	-	1 980	12 827	-	168 740
NORTH DAKOTA	51 469	51 469	-	-	-	-	15 085	772
OHIO	791 848	791 848	-	-	-	-	166 000	1 474 324
OKLAHOMA	151 065	151 065	-	-	-	-	-	501 125
OREGON	151 528	151 528	-	-	-	-	-	2 219 315
PENNSYLVANIA	979 281	254 918	724 363	-	-	-	56 265	2 740 017
RHODE ISLAND	109 457	60 182	-	49 275	13 440	-	350	369 425
SOUTH CAROLINA	181 611	81 811	99 800	-	-	7 725	-	987 028
SOUTH DAKOTA	29 085	29 085	-	-	75 020	-	-	114 336
TENNESSEE	349 274	282 454	-	66 820	12 375	-	-	544 850
TEXAS	1 437 993	1 437 993	-	-	-	-	-	655 280
UTAH	128 554	128 554	-	-	-	-	-	16 982
VERMONT	47 868	33 008	935	13 925	9 630	-	-	291 589
VIRGINIA	303 133	141 303	161 830	-	7 000	36 903	-	281 500
WASHINGTON	627 984	454 359	40 755	132 870	-	-	-	370 058
WEST VIRGINIA	256 385	116 389	-	140 000	-	-	-	190 955
WISCONSIN	113 960	113 960	-	-	-	-	-	1 560 748
WYOMING	69 379	69 379	-	-	-	-	-	3 900

- Represents zero or rounds to zero.

*Includes \$1,541,100,000 water development debt and \$1,332,300,000 veterans farm and home building debt.

*Includes \$524,519,000 health facilities debt and \$354,080,000 State Building Authority debt.

*Includes \$2,277,908,000 debt for miscellaneous capital development.

*Includes \$4,139,095,000 debt of Municipal Assistance Corporation, \$2,382,343,000 debt of State Power Authority, and \$1,031,735,000 debt of Urban

Development Corporation.

*Includes \$82,350,000 sewerage and water pollution debt.

*Includes \$1,253,855,000 debt for miscellaneous capital development and \$645,558,000 debt of General State Authority.

Table 13. State Government Indebtedness and Debt Transactions: 1977—Continued

(Thousands of dollars)

State	Long-term debt issued					Long-term debt retired				
	Total issued	By type		Original issues	Refunding issues	Total retired	By type		Redeemed	Refunded
		Full faith and credit	Non-guaranteed				Full faith and credit	Non-guaranteed		
ALL STATES	12 376 537	5 842 204	6 534 333	10 872 992	1 503 545	4 016 149	2 093 511	1 922 638	3 678 422	337 727
ALABAMA	73 193	22 000	51 193	73 193	-	55 050	7 510	47 540	55 050	-
ALASKA	146 141	80 000	66 141	146 141	-	26 617	12 915	13 702	26 617	-
ARIZONA	13 700	-	13 700	13 700	-	2 346	-	2 346	2 346	-
ARKANSAS	7 373	-	7 373	7 373	-	5 906	-	5 906	5 906	-
CALIFORNIA	556 250	380 000	176 250	556 250	-	316 620	297 629	18 991	316 620	-
COLORADO	53 364	-	53 364	34 459	18 905	9 909	-	9 909	9 154	755
CONNECTICUT	375 460	188 100	187 360	375 460	-	204 102	182 591	21 511	204 102	-
DELAWARE	84 654	30 000	54 654	69 804	14 850	65 259	33 937	31 322	50 409	14 850
FLORIDA	320 965	225 265	95 700	320 965	-	57 446	5 615	51 831	57 446	-
GEORGIA	47 885	47 885	-	47 885	-	69 200	6 675	62 525	69 200	-
HAWAII	176 410	176 410	-	176 410	-	56 789	50 695	6 094	56 789	-
IDAHO	12 705	-	12 705	12 705	-	1 276	85	1 191	1 276	-
ILLINOIS	892 600	330 200	562 400	784 550	108 050	150 266	67 700	82 566	149 751	515
INDIANA	28 840	-	28 840	3 000	25 840	22 734	-	22 734	22 734	-
IOWA	2 930	-	2 930	2 930	-	4 849	1 300	3 549	4 849	-
KANSAS	93 600	-	93 600	93 600	-	22 804	-	22 804	22 804	-
KENTUCKY	164 530	-	164 530	164 530	-	120 489	15 325	105 164	120 489	-
LOUISIANA	381 245	381 245	-	381 245	-	68 392	49 449	18 943	68 392	-
MAINE	60 935	15 405	45 530	60 935	-	33 383	19 780	13 603	33 383	-
MARYLAND	543 165	448 200	94 965	543 165	-	148 064	92 633	55 431	148 064	-
MASSACHUSETTS	621 798	320 218	301 580	621 798	-	275 929	251 906	24 023	275 929	-
MICHIGAN	216 741	-	216 741	216 741	-	98 977	71 035	27 942	98 977	-
MINNESOTA	353 350	174 000	181 350	353 350	-	115 911	52 479	63 432	66 171	49 740
MISSISSIPPI	76 704	76 500	204	76 704	-	33 343	23 367	9 976	33 343	-
MISSOURI	156 739	31 494	125 245	156 739	-	62 745	5 285	57 460	62 745	-
MONTANA	21 470	-	21 470	21 470	-	5 020	-	5 020	5 020	-
NEBRASKA	885	-	885	-	885	5 639	-	5 639	4 754	885
NEVADA	5 000	5 000	-	5 000	-	3 560	2 903	657	2 690	870
NEW HAMPSHIRE	97 360	62 180	35 180	96 360	1 000	19 305	13 448	5 857	18 305	1 000
NEW JERSEY	344 516	225 000	119 516	344 516	-	111 104	67 404	43 700	111 104	-
NEW MEXICO	39 220	11 000	28 220	39 220	-	14 070	3 550	10 520	12 030	2 040
NEW YORK	2 732 524	328 400	2, 404 124	1 804 774	927 750	833 591	184 597	648 994	583 591	250 000
NORTH CAROLINA	150 849	105 000	45 849	150 849	-	43 767	36 370	7 397	43 767	-
NORTH DAKOTA	-	-	-	-	-	2 760	1 110	1 650	2 760	-
OHIO	283 848	120 000	163 848	283 848	-	137 216	75 455	61 761	137 216	-
OKLAHOMA	8 690	-	8 690	8 690	-	24 885	6 816	18 069	24 885	-
OREGON	483 065	464 000	19 065	483 065	-	53 402	53 402	-	49 450	3 952
PENNSYLVANIA	649 935	460 000	189 935	622 110	27 825	194 192	67 225	126 967	193 022	1 170
RHODE ISLAND	186 075	28 000	158 075	119 925	66 150	56 340	28 962	27 378	44 990	11 350
SOUTH CAROLINA	305 685	70 313	235 372	90 535	215 150	61 760	57 235	4 525	61 760	-
SOUTH DAKOTA	90 730	-	90 730	90 730	-	2 485	-	2 485	2 015	470
TENNESSEE	264 205	163 095	101 110	226 890	37 315	48 428	44 210	4 218	48 428	-
TEXAS	127 962	106 000	21 962	127 962	-	84 438	46 495	37 943	84 438	-
UTAH	-	-	-	-	-	6 756	5 000	1 756	6 756	-
VERMONT	64 577	17 600	46 977	64 577	-	26 305	18 870	7 435	26 305	-
VIRGINIA	148 590	-	148 590	148 590	-	43 808	-	43 808	43 808	-
WASHINGTON	241 894	237 794	4 100	182 069	59 825	57 450	46 681	10 769	57 320	130
WEST VIRGINIA	241 455	150 000	91 455	241 455	-	74 541	36 092	38 449	74 541	-
WISCONSIN	424 725	361 900	62 825	424 725	-	74 865	49 775	25 090	74 865	-
WYOMING	-	-	-	-	-	2 056	-	2 056	2 056	-

- Represents zero or rounds to zero.

¹Includes \$927,750,000 debt issued by Municipal Assistance Corporation and \$880,000,000 debt issued by State Power Authority.

Table 14. State Government Cash and Security Holdings at End of Fiscal Year, by Purpose and Type of Asset: 1977
(Thousands of dollars)

State	All funds						
	Total holdings	Cash and deposits		Securities			
		Unemployment compensation systems	All other	Total	Federal Government	State and local government	Other
ALL STATES	175 713 445	4 056 232	21 646 897	149 110 314	29 107 510	6 731 848	113 270 956
ALABAMA	1 954 257	44 315	463 545	1 446 397	336 708	8 830	1 100 859
ALASKA	1 641 477	76 560	444 493	1 120 424	404 124	42 176	674 124
ARIZONA	1 920 567	46 670	264 744	1 609 153	316 637	-	1 292 516
ARKANSAS	907 250	13 211	318 266	575 773	65 009	497	510 267
CALIFORNIA	23 748 501	811 756	2 103 269	20 833 476	3 503 482	92 212	17 237 782
COLORADO	2 124 010	43 073	330 360	1 750 577	191 229	1 197	1 558 151
CONNECTICUT	2 252 308	59 245	336 403	1 856 660	153 103	76 432	1 627 125
DELAWARE	378 170	9 112	69 790	299 268	40 888	14 900	244 049
FLORIDA	4 230 168	79 781	683 573	3 466 814	1 132 228	272 259	2 062 327
GEORGIA	2 809 207	222 024	539 688	2 047 495	583 881	987	1 462 627
HAWAII	1 336 678	15 388	450 726	870 564	63 691	662	806 211
IDAHO	585 135	50 619	154 969	379 547	62 095	4 260	313 192
ILLINOIS	5 811 692	136 717	872 165	4 802 811	888 229	15 280	3 899 302
INDIANA	2 421 202	229 795	1 111 734	1 079 673	529 196	40 226	510 251
IOWA	1 419 824	42 339	13 247	1 364 238	258 531	-	1 105 707
KANSAS	1 338 471	144 646	434 571	759 254	234 095	8 142	517 017
KENTUCKY	2 751 817	127 101	650 574	1 974 142	758 990	24 447	1 190 705
LOUISIANA	3 062 479	144 742	1 083 441	1 834 296	512 872	19 552	1 301 872
MAINE	653 050	3 405	165 667	483 978	79 312	112 095	292 571
MARYLAND	2 758 596	53 389	259 209	2 445 998	594 663	11 362	1 839 973
MASSACHUSETTS	2 918 299	103 823	162 117	2 652 359	743 592	25 313	1 883 454
MICHIGAN	5 771 196	340 588	542 522	4 888 086	744 809	85 977	4 057 300
MINNESOTA	3 657 862	55 011	218 409	3 384 442	487 756	108 939	2 787 747
MISSISSIPPI	1 088 141	106 671	340 025	681 446	137 585	7 725	496 136
MISSOURI	2 401 213	98 585	420 870	1 881 758	335 566	165	1 546 027
MONTANA	710 894	5 364	159 715	545 814	47 635	2 970	495 209
NEBRASKA	425 468	45 072	132 448	247 948	49 278	175	198 495
NEVADA	766 470	14 177	70 574	681 719	86 912	639	594 168
NEW HAMPSHIRE	346 043	33 996	82 304	229 743	82 826	8 689	138 228
NEW JERSEY	6 869 985	92 808	293 709	6 483 468	907 767	45 658	5 530 043
NEW MEXICO	1 835 411	31 568	418 515	1 385 327	455 217	2 034	928 076
NEW YORK	27 384 152	96 693	800 242	26 487 217	4 743 155	4 615 317	17 128 745
NORTH CAROLINA	4 276 677	238 754	344 034	3 693 889	1 046 072	24 910	2 622 907
NORTH DAKOTA	597 609	14 084	332 233	251 292	62 638	18 925	169 729
OHIO	9 250 019	197 966	539 473	8 512 580	1 124 943	93 452	7 294 185
OKLAHOMA	1 509 741	29 637	732 892	747 212	216 169	10 099	520 944
OREGON	4 366 590	66 188	123 093	4 177 309	127 228	65 413	3 984 668
PENNSYLVANIA	7 539 113	100 848	388 071	7 050 194	1 105 855	173	5 944 166
RHODE ISLAND	792 346	10 138	115 175	667 033	197 984	77	468 972
SOUTH CAROLINA	2 058 862	80 365	60 815	1 917 682	841 739	24 782	1 051 161
SOUTH DAKOTA	512 077	12 069	74 970	425 039	239 204	514	185 321
TENNESSEE	2 872 488	156 447	801 047	1 214 994	162 146	60 287	992 561
TEXAS	10 108 590	248 256	2 507 350	7 352 984	1 640 140	233 245	5 479 599
UTAH	797 589	20 271	251 461	525 857	73 976	2 419	449 462
VERMONT	450 880	5 415	101 079	344 386	74 325	65 186	204 875
VIRGINIA	2 655 875	80 933	140 960	2 433 982	908 016	306 858	1 219 108
WASHINGTON	3 589 096	49 203	179 621	3 360 272	716 400	27 433	2 616 439
WEST VIRGINIA	1 747 586	61 913	269 690	1 415 983	774 825	892	640 266
WISCONSIN	4 289 990	167 036	151 103	3 971 852	116 003	74 461	3 781 388
WYOMING	718 324	38 470	141 946	537 909	149 355	73 605	314 949

- Represents zero or rounds to zero.

Table 14. State Government Cash and Security Holdings at End of Fiscal Year, by Purpose and Type of Asset: 1977—Continued

(Thousands of dollars)

State	Insurance trust systems			Other than insurance trust systems			
	Total	Employee retirement (table 17)	All other ¹	Total	By purpose of holding ²		
					Offsets to long-term debt		
					Total	To full faith and credit debt	To non-guaranteed debt
ALL STATES	109 082 016	94 912 538	10 169 478	70 631 429	19 600 498	5 565 521	14 034 977
ALABAMA	1 278 822	1 233 842	44 980	675 435	42 020	2 809	39 211
ALASKA	0 444 656	367 767	76 889	1 196 821	150 799	280	150 519
ARIZONA	1 508 424	1 265 251	243 173	412 143	14 479	-	14 479
ARKANSAS	565 311	549 667	15 644	341 939	12 275	-	12 275
CALIFORNIA	16 763 324	15 160 176	1 603 148	6 985 177	1 473 817	1 388 483	85 374
COLORADO	1 539 506	1 394 912	144 594	584 504	81 814	-	81 814
CONNECTICUT	1 168 454	1 108 472	59 982	1 083 854	394 233	127 411	266 822
DELAWARE	135 072	125 959	9 113	243 098	40 612	14 900	25 712
FLORIDA	2 512 272	2 424 029	88 243	1 717 896	502 748	266 413	236 335
GEORGIA	1 870 291	1 648 267	222 024	938 916	56 919	4 605	52 314
HAWAII	868 054	851 005	17 049	468 624	13 380	2 876	10 504
IDAH0	276 567	202 013	74 554	308 568	19 889	97	19 792
ILLINOIS	3 791 602	3 654 629	136 973	2 020 090	795 083	50 292	744 791
INDIANA	1 068 743	838 572	230 171	1 352 459	111 786	-	111 786
IOWA	884 210	841 856	42 354	535 614	7 722	-	7 722
KANSAS	690 132	545 486	144 646	648 339	37 921	-	37 921
KENTUCKY	1 147 114	1 012 507	134 607	1 604 703	560 481	-	560 481
LOUISIANA	1 877 577	1 732 835	144 742	1 184 902	184 708	143 985	40 723
MAINE	227 753	224 251	3 502	425 297	138 792	-	138 792
MARYLAND	1 862 238	1 758 359	103 879	896 358	169 915	43 203	126 712
MASSACHUSETTS	1 111 810	1 006 989	104 821	1 806 489	882 619	11 750	870 869
MICHIGAN	3 790 640	3 339 459	451 181	1 980 556	615 680	21 834	593 846
MINNESOTA	1 886 602	1 824 659	61 943	1 771 260	444 261	7 377	36 884
MISSISSIPPI	683 961	577 256	106 705	404 180	33 520	5 784	27 736
MISSOURI	1 577 413	1 478 323	99 090	823 800	111 699	8 759	102 940
MONTANA	375 392	317 708	57 684	335 502	17 493	230	16 763
NEBRASKA	151 774	105 422	46 349	273 697	21 819	-	21 819
NEVADA	594 403	436 774	157 629	172 067	11 570	8 657	2 913
NEW HAMPSHIRE	273 855	239 859	33 996	72 188	10 474	8 358	2 116
NEW JERSEY	4 602 417	4 432 677	169 740	2 267 568	626 365	23 540	602 825
NEW MEXICO	538 225	506 656	31 569	1 297 186	45 409	4 524	40 885
NEW YORK	14 738 564	13 888 005	850 559	12 645 588	7 013 670	764 686	6 248 984
NORTH CAROLINA	3 033 041	2 790 203	242 838	1 243 636	30 745	13 778	16 967
NORTH DAKOTA	137 794	89 326	48 468	459 815	26 673	10 377	16 296
OHIO	7 586 475	5 945 476	1 640 999	1 663 544	255 948	3 941	251 977
OKLAHOMA	495 404	446 931	48 473	1 014 337	79 521	12 744	66 777
OREGON	1 470 112	1 009 838	460 274	2 896 478	2 202 515	2 183 450	19 065
PENNSYLVANIA	5 464 216	5 453 801	210 415	1 874 897	399 021	140 390	258 631
RHODE ISLAND	350 928	319 936	30 992	441 418	137 477	1 685	135 792
SOUTH CAROLINA	1 344 639	1 259 950	84 689	714 223	360 507	50 924	309 583
SOUTH DAKOTA	152 850	140 730	12 120	359 227	118 767	-	118 767
TENNESSEE	1 139 274	982 797	156 477	1 033 214	287 228	3 914	283 314
TEXAS	4 314 647	4 066 391	248 256	5 793 943	353 765	193 739	160 026
UTAH	486 405	431 163	55 242	311 184	44 669	39 266	5 403
VERMONT	173 491	168 046	5 445	277 389	75 008	-	75 008
VIRGINIA	1 267 253	1 186 320	80 933	1 388 622	466 256	-	466 256
WASHINGTON	2 472 495	1 930 640	541 855	1 116 601	231 034	-	231 034
WEST VIRGINIA	773 401	436 842	336 559	974 185	157 093	-	157 093
WISCONSIN	3 184 516	3 002 931	181 585	1 105 474	89 147	-	89 147
WYOMING	229 900	157 575	72 325	488 424	41 182	-	41 182

- Represents zero or rounds to zero.

¹Includes unemployment compensation, workmen's compensation, and other insurance trust systems. See tables 18, 19 and 20.

Table 14. State Government Cash and Security Holdings at End of Fiscal Year, by Purpose and Type of Asset: 1977—Continued
(Thousands of dollars)

State	Other than insurance trust systems--Continued						
	By purpose of holding--Continued		By type of asset				
	Bond funds	Other	Cash and deposits	Securities			
				Total	Federal Government	State and local government	Other
ALL STATES	7 923 246	43 107 685	20 572 105	50 059 324	18 540 234	5 541 075	25 978 015
ALABAMA	155 051	478 364	446 701	228 734	162 259	8 830	57 645
ALASKA	109 390	936 632	430 461	766 360	256 917	42 176	467 267
ARIZONA	10 895	386 769	263 746	148 397	73 033	-	75 364
ARKANSAS	9 433	320 231	300 164	41 775	17 501	5	24 269
CALIFORNIA	577 952	4 933 408	1 986 755	4 998 422	2 119 983	45 386	2 833 053
COLORADO	177	502 513	324 664	259 840	68 898	1 197	189 745
CONNECTICUT	123 326	566 295	330 192	753 662	114 397	76 432	562 833
DELAWARE	-	202 486	61 497	181 601	29 124	14 900	137 577
FLORIDA	330 570	884 578	678 193	1 039 703	717 464	272 131	50 108
GEORGIA	266 112	615 885	530 983	407 933	386 176	987	20 770
HAWAII	29 663	425 581	363 430	105 194	9 842	-	95 352
IDAHO	1 284	287 395	119 989	188 579	39 541	1 264	147 774
ILLINOIS	312 043	912 964	863 571	1 156 519	693 936	15 280	447 303
INDIANA	75	1 240 598	1 102 773	249 686	208 898	40 226	562
IOWA	2 201	525 691	12 221	523 393	133 345	-	390 048
KANSAS	156 131	454 287	400 320	248 019	182 761	-	65 258
KENTUCKY	364 805	679 417	624 866	979 837	688 946	23 087	267 804
LOUISIANA	255 481	744 713	985 353	199 549	155 073	10 266	34 210
MAINE	27 039	259 466	148 391	276 906	30 628	112 095	134 183
MARYLAND	231 611	494 832	236 978	659 380	454 327	10 541	194 512
MASSACHUSETTS	150 938	772 932	148 199	1 658 290	706 115	25 133	927 042
MICHIGAN	252 328	1 112 548	487 333	1 493 223	419 213	85 977	988 033
MINNESOTA	187 723	1 539 276	198 479	1 572 781	408 391	102 490	1 061 900
MISSISSIPPI	151 043	219 617	339 099	65 081	4 068	7 725	53 288
MISSOURI	44 347	667 754	414 079	409 721	175 323	165	234 233
MONTANA	25 795	292 214	156 683	178 819	30 039	103	148 697
NEBRASKA	-	251 878	132 355	141 342	27 286	125	113 931
NEVADA	6 499	153 998	69 391	102 676	23 011	557	79 108
NEW HAMPSHIRE	11 340	50 374	55 101	17 087	6 892	8 689	1 506
NEW JERSEY	348 915	1 292 288	288 222	1 979 346	698 184	41 810	1 239 352
NEW MEXICO	37 425	1 214 352	407 207	889 979	298 545	2 034	589 400
NEW YORK	1 530 722	4 101 196	747 193	11 898 395	3 141 544	3 684 174	5 072 677
NORTH CAROLINA	91 217	1 121 674	340 978	902 658	787 327	4 923	110 408
NORTH DAKOTA	-	433 142	328 097	131 718	29 312	441	101 965
OHIO	336 683	1 070 943	523 934	1 139 610	411 369	2 927	725 314
OKLAHOMA	128 057	806 759	704 186	310 151	177 722	10 099	122 330
OREGON	13 425	680 538	113 128	2 783 350	60 620	58 317	2 664 413
PENNSYLVANIA	367 983	1 107 893	386 673	1 488 224	887 268	-	600 956
RHODE ISLAND	92 565	211 376	94 758	346 660	113 179	77	233 404
SOUTH CAROLINA	60 306	293 410	55 829	658 394	639 600	10 782	8 012
SOUTH DAKOTA	27 600	212 860	74 528	284 699	178 152	514	106 033
TENNESSEE	137 440	608 546	749 605	283 609	9 054	60 287	214 268
TEXAS	198 578	5 241 600	493 450	3 300 493	888 515	233 245	2 178 733
UTAH	19 681	246 834	234 039	77 145	26 475	400	50 270
VERMONT	104 389	97 992	85 933	191 456	12 729	65 186	113 541
VIRGINIA	298 862	623 504	61 730	1 326 892	712 860	306 518	307 514
WASHINGTON	108 611	776 956	147 419	969 182	340 159	6 155	622 868
WEST VIRGINIA	67 894	749 198	252 536	721 649	589 266	8	132 375
WISCONSIN	157 724	858 603	150 778	954 696	114 040	74 151	766 505
WYOMING	1 017	445 325	119 915	368 509	80 947	73 260	214 302

- Represents zero or rounds to zero

Table 15. Finances of State Government Liquor Stores: 1977

(Thousands of dollars)

State	Net sales of goods	Cost of goods sold	Gross profit on sales	Operating expense	Net operating revenue	Other income	Other expense	Net income
TOTAL, 17 STATES	2 244 299	1 601 618	642 681	259 813	382 868	2 951	-	385 819
ALABAMA	106 399	85 810	20 589	13 006	7 583	723	-	8 305
IDAHO	30 248	18 737	11 511	3 627	7 884	-	-	7 884
IOWA	104 659	67 111	37 548	11 657	25 891	25	-	25 916
MAINE	34 290	30 765	3 525	3 525	-	122	-	122
MICHIGAN	338 156	267 130	71 020	15 080	55 940	164	-	56 104
MISSISSIPPI	76 556	64 626	11 930	1 139	10 791	262	-	11 053
MONTANA	39 318	27 755	11 563	4 033	7 530	-	-	7 530
NEW HAMPSHIRE	109 308	79 082	30 226	7 143	23 083	-	-	23 083
OHIO	326 151	218 811	107 340	29 443	78 197	246	-	78 443
OREGON	114 934	60 416	54 518	8 417	46 101	-	-	46 101
PENNSYLVANIA	449 194	317 339	131 855	97 467	34 388	1 375	-	35 763
UTAH	37 784	23 788	13 996	3 517	10 479	-	-	10 479
VERMONT	27 435	24 461	2 974	2 571	403	4	-	407
VIRGINIA	189 441	134 870	54 571	29 774	24 797	-	-	24 797
WASHINGTON	167 791	119 093	48 698	18 391	30 307	31	-	30 338
WEST VIRGINIA	72 536	44 984	27 552	10 856	16 096	-	-	16 696
WYOMING	20 105	16 840	3 265	467	2 798	-	-	2 798

- Represents zero or rounds to zero.

Table 16. Financial Transactions of State Government Alcoholic Beverage Monopolies: 1977

(Thousands of dollars)

State	Transactions classified as general revenue or expenditure ¹		Transfers to general funds (gross)	Net contributions to general funds ²
	Receipts from taxes, including licenses and permits	Expenditure for licensing and law enforcement		
TOTAL, 17 STATES	492 198	29 524	891 933	429 259
ALABAMA	76 329	2 596	74 213	480
IDAHO	2 884	-	10 570	7 686
IOWA	2 042	366	34 204	32 528
MAINE	25 552	128	25 529	105
MICHIGAN	95 769	3 073	159 607	66 911
MISSISSIPPI	15 732	768	26 919	11 955
MONTANA	12 036	196	19 230	7 390
NEW HAMPSHIRE	4 642	429	27 310	23 097
OHIO	31 916	3 338	124 316	95 738
OREGON	7 204	1 405	51 871	46 072
PENNSYLVANIA	121 641	12 419	145 144	35 922
UTAH	4 749	-	15 232	10 483
VERMONT	8 662	186	9 298	822
VIRGINIA	5 597	2 395	42 527	39 325
WASHINGTON	11 965	2 225	100 542	30 402
WEST VIRGINIA	4 162	-	22 352	18 190
WYOMING	1 316	-	3 069	1 753

- Represents zero or rounds to zero.

¹These items are excluded from income and expense statements of State liquor stores as presented in table 15, above.²Gross amounts transferred to general funds (col. 3) plus expenditure for licensing and law enforcement (col. 2) less receipts from taxes (col. 1).

Table 17. Finances of State-Administered Public-Employee Retirement Systems: 1977
(Thousands of dollars)

State	Receipts						Benefits and withdrawals	Cash and security holdings				
	Total receipts ¹	Employee contributions	Government contributions		Earnings on investments	Total holdings		Cash and deposits	Federal securities	State and local government securities	Other securities	
			State government	Local government								
ALL STATES	19 287 260	4 222 513	4 846 718	4 050 967	6 167 062	6 929 837	94 912 538	818 456	9 499 558	596 099	83 998 425	
ALABAMA	294 385	62 100	132 727	15 269	84 289	94 910	1 233 842	16 832	173 796	-	1 043 214	
ALASKA	111 159	25 559	34 304	24 607	26 689	21 445	367 767	13 703	147 207	-	206 857	
ARIZONA	244 781	83 050	26 731	63 076	71 924	41 791	1 265 251	806	229 934	-	1 034 511	
ARKANSAS	123 023	34 087	42 325	11 763	34 848	43 845	549 667	15 669	47 508	492	485 998	
CALIFORNIA	2 912 435	714 456	621 606	659 896	916 477	954 676	15 160 176	73 667	1 179 184	31 279	13 876 046	
COLORADO	288 050	80 603	48 948	68 477	90 022	65 535	1 394 912	1 760	85 800	-	1 307 352	
CONNECTICUT	239 283	59 300	113 608	6 028	60 347	132 886	1 108 472	6 180	38 706	-	1 063 586	
DELAWARE	42 978	6 720	29 762	-	6 496	16 408	125 959	8 292	11 195	-	106 472	
FLORIDA	579 418	18 940	102 930	265 050	192 498	152 014	2 424 029	1 235	410 447	128	2 012 219	
GEORGIA	302 697	76 468	107 191	29 296	89 742	114 898	1 648 267	8 705	197 705	-	1 441 857	
HAWAII	171 707	51 011	32 362	19 231	69 103	60 696	851 005	85 635	53 849	662	710 859	
IDAHO	55 468	17 794	11 294	17 054	9 326	24 530	202 013	26 078	19 165	-	156 770	
ILLINOIS	807 939	256 074	257 105	81 633	213 127	346 401	3 654 629	8 337	194 293	-	3 451 999	
INDIANA	214 324	47 360	83 076	19 592	64 296	111 788	838 572	8 585	320 298	-	509 689	
IOWA	173 541	42 827	22 012	49 342	59 360	53 099	841 856	1 011	125 186	-	715 659	
KANSAS	139 034	36 134	63 746	13 684	25 470	48 451	545 486	34 251	51 334	8 142	451 759	
KENTUCKY	223 879	63 370	83 038	16 185	61 286	82 827	1 012 507	18 202	70 044	1 360	922 901	
LOUISIANA	359 884	103 165	78 489	39 791	138 439	172 475	1 732 835	98 088	357 799	9 286	1 267 662	
MAINE	85 051	25 890	35 005	9 335	14 821	60 428	224 251	17 179	48 684	-	158 388	
MARYLAND	326 693	89 729	148 861	9 037	79 066	136 724	1 758 359	12 883	105 691	-	1 639 785	
MASSACHUSETTS	317 549	88 043	170 118	470	58 918	197 693	1 006 989	13 701	36 696	180	956 412	
MICHIGAN	728 930	75 733	289 793	102 530	260 874	269 921	3 339 459	41 631	228 561	-	3 069 267	
MINNESOTA	362 759	97 403	103 107	52 594	109 655	89 494	1 824 659	12 998	79 365	6 449	1 725 847	
MISSISSIPPI	145 597	42 878	27 537	34 699	40 483	56 128	577 256	891	133 517	-	442 848	
MISSOURI	255 922	65 352	42 428	65 490	82 652	83 382	1 478 323	6 286	160 243	-	1 311 794	
MONTANA	80 848	35 020	4 914	19 977	20 937	34 802	317 708	2 874	13 716	2 867	298 251	
NEBRASKA	27 705	8 416	5 241	3 504	10 544	8 422	105 422	71	20 737	50	84 564	
NEVADA	101 711	22 461	12 830	32 891	33 529	25 029	436 774	129	13 361	-	423 284	
NEW HAMPSHIRE	39 519	15 053	4 380	5 566	14 520	16 949	239 859	27 203	75 934	-	136 722	
NEW JERSEY	746 527	176 258	168 347	139 785	262 137	276 684	4 432 677	4 444	176 343	1 927	4 249 963	
NEW MEXICO	108 827	33 865	15 084	26 099	33 779	35 728	506 656	11 308	156 672	-	338 676	
NEW YORK	2 287 951	41 988	453 118	015 130	777 715	745 178	13 888 005	556	1 474 832	478 293	11 934 324	
NORTH CAROLINA	475 839	126 142	138 454	44 785	166 458	131 497	2 790 203	2 525	255 192	19 987	2 512 499	
NORTH DAKOTA	19 695	8 214	1 851	4 957	4 673	10 700	89 326	2 814	27 763	810	57 939	
OHIO	1 718 811	392 618	143 696	467 272	715 225	577 359	5 945 476	3 129	645 587	3 163	5 293 597	
OKLAHOMA	132 365	28 510	69 952	3 520	30 383	68 559	446 931	9 870	38 447	-	398 614	
OREGON	192 916	61 912	31 402	50 485	49 117	50 681	1 009 838	3 278	54 068	571	951 921	
PENNSYLVANIA	1 030 220	232 248	311 214	159 620	327 138	515 079	5 453 801	123	165 814	173	5 287 691	
RHODE ISLAND	75 327	21 261	20 447	13 294	20 325	36 569	319 936	19 216	65 152	-	235 568	
SOUTH CAROLINA	227 425	60 142	68 411	15 082	83 790	68 909	1 259 950	669	202 139	14 000	1 043 142	
SOUTH DAKOTA	45 676	14 055	6 552	7 866	17 203	8 417	140 730	442	61 000	-	79 288	
TENNESSEE	211 547	56 699	90 612	19 623	44 613	90 708	982 797	51 412	153 092	-	778 293	
TEXAS	780 933	260 126	252 219	17 129	251 459	280 149	4 066 391	13 900	751 625	-	3 300 866	
UTAH	104 724	38 703	13 210	20 399	23 412	24 431	431 163	122	39 959	-	391 082	
VERMONT	27 596	7 576	8 345	365	11 310	10 704	168 046	15 116	61 596	-	91 334	
VIRGINIA	230 014	101 958	17 922	48 454	61 680	111 559	1 186 320	79 230	195 156	340	911 594	
WASHINGTON	481 189	121 046	155 463	71 277	133 403	173 483	1 930 640	26 414	180 486	15 701	1 708 039	
WEST VIRGINIA	137 647	37 692	62 577	7 193	30 185	84 034	436 842	7 222	96 973	239	332 408	
WISCONSIN	463 798	45 314	78 393	165 953	174 138	103 415	3 002 931	4	-	-	3 002 927	
WYOMING	31 964	11 190	3 981	7 612	9 181	8 347	157 575	3 780	67 707	-	86 088	

Note: Amounts for purchase and liquidation of investments are excluded.

¹ Represents zero or rounds to zero.

² Exceeds employee retirement system revenue, shown in table 7, by amount of State government contributions.

Table 18. Finances of State-Administered Unemployment Compensation Systems: 1977
(Thousands of dollars)

State	Revenue				Expenditure			Assets of end of fiscal year		
	Total	State Contributions (State unemployment compensation tax) ¹	Interest (credited by U.S. Government)	Federal advances and contributions	Total	Regular	Extended and special	Total	Trust fund account in U.S. treasury	Other (State clearing and benefit accounts) ²
NATIONAL TOTALS	15 213 307	8 522 737	231 840	6 458 729	14 610 854	8 600 982	6 009 871	4 956 232	4 930 850	25 382
ALABAMA	205 475	121 040	91	84 343	178 483	110 971	67 512	44 315	43 734	581
ALASKA	94 042	71 180	5 367	17 495	97 025	76 484	20 541	76 560	75 731	829
ARIZONA	99 538	61 855	2 389	35 294	95 595	52 865	42 730	46 670	46 567	103
ARKANSAS	91 753	52 613	43	39 096	89 443	55 370	34 073	13 211	12 715	496
CALIFORNIA	2 221 049	1 501 783	39 827	679 439	1 882 810	1 069 845	812 965	811 756	808 469	3 287
COLORADO	102 966	77 370	2 208	23 388	95 318	65 227	30 091	43 073	42 792	281
CONNECTICUT	402 360	174 181	9	228 170	380 865	214 995	165 870	59 245	51 945	7 300
DELAWARE	60 075	21 347	20	38 658	58 972	38 228	20 744	9 111	7 489	1 623
FLORIDA	379 403	234 869	2 268	142 268	329 451	189 896	139 555	79 781	73 590	6 191
GEORGIA	203 341	123 183	13 619	66 539	209 166	125 993	83 173	222 024	221 085	939
HAWAII	88 259	54 385	14	33 860	88 710	47 895	40 815	15 388	15 089	299
IDAHO	40 861	25 825	3 108	11 928	36 880	23 291	13 589	50 619	50 278	341
ILLINOIS	1 134 999	419 224	243	615 531	1 064 892	650 583	414 309	136 717	139 530	-2 814
INDIANA	195 199	138 596	12 689	43 914	157 997	103 320	54 677	229 795	228 111	1 684
IOWA	132 016	98 651	3 006	30 359	127 476	88 928	38 548	42 339	41 717	622
KANSAS	86 377	61 113	8 610	16 653	78 756	56 904	21 852	144 646	143 807	839
KENTUCKY	167 441	102 118	7 474	56 849	165 040	97 954	67 086	127 101	126 101	1 000
LOUISIANA	187 574	115 377	9 527	62 670	196 009	129 043	66 966	144 742	143 586	1 156
MAINE	77 664	40 937	15	36 712	82 843	49 177	33 666	3 405	2 859	546
MARYLAND	214 842	138 581	159	76 103	190 242	128 472	61 770	53 389	53 395	-6
MASSACHUSETTS	553 733	320 256	109	233 368	565 812	301 534	264 278	103 822	94 081	9 742
MICHIGAN	967 117	577 070	248	389 799	842 122	433 549	408 573	340 588	337 707	2 881
MINNESOTA	247 161	138 393	46	108 722	239 664	160 661	79 003	55 011	57 095	-2 084
MISSISSIPPI	76 617	50 911	5 957	19 748	61 810	38 556	23 254	106 671	106 722	-52
MISSOURI	253 376	168 767	5 611	78 998	239 259	144 049	95 210	98 585	100 445	-1 860
MONTANA	42 538	22 993	87	19 458	38 709	24 813	13 896	5 364	5 605	-240
NEBRASKA	52 722	42 677	2 239	7 806	35 088	24 639	10 449	45 072	44 644	428
NEVADA	66 692	47 618	229	18 845	60 826	37 398	23 428	14 177	13 830	347
NEW HAMPSHIRE	30 362	24 326	1 956	4 040	24 018	19 197	4 821	33 996	33 848	148
NEW JERSEY	1 000 259	477 962	59	522 237	997 292	536 138	461 154	92 808	86 973	5 835
NEW MEXICO	40 236	23 422	1 996	14 819	39 317	22 713	16 604	31 568	32 656	-1 087
NEW YORK	1 782 760	772 355	18 039	992 366	1 934 272	955 066	979 176	96 693	114 816	-18 123
NORTH CAROLINA	210 286	124 408	16 248	69 631	258 091	169 479	88 612	238 754	237 510	1 244
NORTH DAKOTA	23 824	15 303	1 122	7 399	28 657	20 165	8 492	14 084	14 123	-39
OHIO	513 395	377 934	11 922	123 540	547 649	386 566	161 083	197 966	198 250	-284
OKLAHOMA	98 316	66 041	1 001	31 274	91 920	53 661	38 259	29 637	29 155	482
OREGON	200 584	153 357	2 089	45 138	151 853	96 307	55 546	66 188	65 077	1 111
PENNSYLVANIA	1 302 981	471 057	345	831 579	1 310 710	834 408	476 302	100 848	100 231	617
RHODE ISLAND	107 989	54 875	15	53 099	113 460	61 194	52 266	10 138	9 607	531
SOUTH CAROLINA	116 929	77 980	4 889	34 060	117 378	75 112	42 266	80 365	78 800	1 565
SOUTH DAKOTA	11 583	5 908	918	4 758	15 590	10 062	5 528	12 069	12 083	-15
TENNESSEE	186 280	93 209	10 435	82 636	210 808	115 617	95 191	156 446	155 950	497
TEXAS	228 297	161 430	12 834	54 033	200 057	131 741	68 316	248 255	246 851	1 405
UTAH	47 277	33 128	1 444	12 665	50 018	34 335	15 683	20 271	20 941	-670
VERMONT	40 399	14 916	2	25 481	36 875	22 025	14 850	5 415	5 258	157
VIRGINIA	120 228	79 092	5 550	35 586	137 442	94 199	43 243	80 933	80 373	560
WASHINGTON	310 733	198 633	9	112 091	310 575	177 454	133 121	49 203	52 222	-3 019
WEST VIRGINIA	63 432	44 968	4 203	14 261	74 080	56 031	18 049	61 912	61 321	592
WISCONSIN	315 068	236 568	9 343	69 157	261 990	181 531	80 459	167 036	167 584	-549
WYOMING	16 949	12 951	2 132	1 865	9 539	7 312	2 227	38 470	38 504	-35

Note: Data reported by Employment and Training Administration, U.S. Department of Labor. These data relate to cooperative State-Federal programs administered by State employment security agencies, including regular and extended or supplemental programs as well as trade readjustment and disaster unemployment benefit plans; see text for details.

¹Net amounts received from employers and employees including penalties and interest.

²Minus sign indicates negative balance.

³Includes \$1,443,939,100 title XII Federal repayable advances for regular benefits.

Table 19. Finances of State-Administered Workmen's Compensation Systems: 1977
(Thousands of dollars)

State	Receipts					Payments			Cash and security holdings		
	Total ¹	Contributions ²			Earnings ³ on investments	Total ¹	Benefits ¹	Other ³	Total	Cash and deposits	Securities
		Total ¹	From State	Other ²							
ALL STATES	2 156 146	1 839 455	116 808	1 722 647	316 691	1 511 468	1 326 063	185 405	4 842 235	244 784	4 592 451
ALABAMA	150	112	-	112	38	11	11	-	665	12	653
ALASKA	445	445	-	445	-	213	213	-	329	329	-
ARIZONA	59 812	47 832	5 096	42 736	11 980	42 267	31 364	10 903	196 503	192	196 311
ARKANSAS	2 927	2 927	1 840	1 087	-	2 925	1 317	1 608	2 433	2 433	-
CALIFORNIA	350 286	316 573	2 000	314 573	33 713	222 917	177 091	45 826	558 493	42 615	515 878
COLORADO	52 515	46 255	1 869	44 386	6 260	35 144	31 300	3 844	100 921	3 336	97 585
CONNECTICUT	2 895	2 860	-	2 860	35	2 885	2 885	-	737	31	706
DELAWARE	700	700	-	700	-	700	700	-	1	1	-
FLORIDA	10 260	10 196	10 196	-	64	5 069	4 527	542	8 462	4 145	4 317
GEORGIA	-	-	-	-	-	-	-	-	-	-	-
HAWAII	87	-	-	-	87	20	20	-	1 661	1 661	-
IDAH0	10 811	8 886	-	8 886	1 925	6 185	4 685	1 500	23 935	8 902	15 033
ILLINOIS	318	305	-	305	13	263	263	-	257	257	-
INDIANA	255	255	-	255	-	222	222	-	376	376	-
IOWA	11	9	-	9	2	27	27	-	15	15	-
KANSAS	787	787	353	434	-	878	610	268	-	-	-
KENTUCKY	26 650	26 650	5 000	21 650	-	23 092	23 092	-	7 506	7 506	-
LOUISIANA	-	-	-	-	-	-	-	-	-	-	-
MAINE	29	29	-	29	-	5	5	-	97	97	-
MARYLAND	14 013	12 372	2 600	9 772	1 641	9 897	9 018	879	33 444	7 668	25 776
MASSACHUSETTS	184	140	-	140	44	124	124	-	998	217	781
MICHIGAN	47 653	42 073	5 000	37 073	5 580	31 659	28 959	2 700	89 481	12 731	76 750
MINNESOTA	10 747	10 747	190	10 557	-	7 205	7 205	-	6 932	6 932	-
MISSISSIPPI	13	13	-	13	-	3	3	-	35	35	-
MISSOURI	600	600	600	-	-	582	580	2	505	505	-
MONTANA	23 077	19 469	13	19 456	3 608	11 464	9 513	1 951	52 319	158	52 161
NEBRASKA	92	-	-	-	92	95	95	-	1 277	22	1 255
NEVADA	81 296	73 083	1 846	71 237	8 213	44 794	37 160	7 634	143 452	1 054	142 398
NEW HAMPSHIRE	-	-	-	-	-	-	-	-	-	-	-
NEW JERSEY	10 936	9 123	657	8 466	1 813	8 855	8 208	647	16 538	368	16 170
NEW MEXICO	-	-	-	-	-	-	-	-	-	-	-
NEW YORK	257 738	203 730	21 122	182 608	54 008	192 514	158 768	33 746	747 748	50 726	697 022
NORTH CAROLINA	641	459	-	459	182	33	33	-	4 084	531	3 553
NORTH DAKOTA	16 583	14 329	35	14 294	2 254	12 917	11 816	1 101	34 384	1 322	33 062
OHIO	524 425	422 793	22 211	400 582	101 632	406 275	390 987	15 288	1 443 033	12 410	1 430 623
OKLAHOMA	14 514	13 465	2 251	11 214	1 049	12 622	11 756	866	18 836	18 836	-
OREGON	201 472	177 480	5 826	171 654	23 992	125 260	100 978	24 282	394 086	6 687	387 399
PENNSYLVANIA	48 229	42 179	17 748	24 431	6 050	53 730	47 898	5 832	109 567	1 275	108 292
RHODE ISLAND	1 127	1 107	-	1 107	20	610	610	-	750	750	-
SOUTH CAROLINA	4 387	4 387	785	3 602	-	4 240	4 125	115	4 324	4 317	7
SOUTH DAKOTA	28	26	-	26	2	-	-	-	52	-	52
TENNESSEE	99	99	-	99	-	94	94	-	30	30	-
TEXAS	151	140	-	140	11	118	118	-	-	-	-
UTAH	23 384	21 615	2 228	19 387	1 769	21 875	20 000	1 875	34 971	17 300	17 671
VERMONT	2	2	-	2	-	-	-	-	30	30	-
VIRGINIA	-	-	-	-	-	-	-	-	-	-	-
WASHINGTON	229 811	203 309	5 007	198 302	26 502	150 861	130 715	20 146	492 652	5 788	486 864
WEST VIRGINIA	114 866	92 806	2 335	90 471	22 060	63 790	59 996	3 794	274 646	9 932	264 714
WISCONSIN	1 265	1 142	-	1 142	123	1 013	1 013	-	1 814	1	1 813
WYOMING	9 875	7 946	-	7 946	1 929	8 015	7 959	56	33 856	18 251	15 605

Note: Amounts for purchase and liquidation of investments are excluded.

- Represents zero or rounds to zero.

¹Exceeds insurance trust revenue of workmen's compensation system, shown in table 7, by amount of State government contributions.

²Includes any unidentifiable State government contributions.

³Exceeds insurance trust expenditure of workmen's compensation systems, shown in table 9, by amount of payments for other than benefits.

Table 20. Finances of Miscellaneous State-Administered Insurance Trust Systems: 1977
(Thousands of dollars)

State and system	Receipts			Payments			Cash and security holdings		
	Total	Contributions ¹	Earnings on investments	Total ²	Benefits	Other	Total	Cash and deposits	Securities
ALL STATES	671 476	652 711	18 765	597 392	559 234	38 158	370 973	6 552	364 421
CALIFORNIA--UNEMPLOYMENT COMPENSATION DISABILITY	510 746	499 754	10 992	432 977	411 232	21 745	232 899	232	232 667
COLORADO--MEDICAL DISASTER INSURANCE FUND. . . .	24	-	24	66	66	-	600	600	-
MARYLAND--AUTOMOBILE LIABILITY FUND.	37 742	36 771	971	40 976	28 904	12 072	17 046	1 680	15 366
MICHIGAN--MALPRACTICE INSURANCE FUND	10 445	9 148	1 297	256	256	-	21 112	827	20 285
NEW JERSEY--STATE DISABILITY BENEFITS.	79 202	75 825	3 377	97 463	93 122	4 341	60 394	675	59 719
NEW YORK--SPECIAL FUND FOR DISABILITY BENEFITS .	7 262	6 950	312	6 249	6 249	-	6 082	1 767	4 315
RHODE ISLAND--TEMPORARY DISABILITY INSURANCE . .	23 092	22 125	967	17 980	17 980	-	20 104	451	19 653
WISCONSIN--LIFE FUND	2 963	2 138	825	1 425	1 425	-	12 736	320	12 416

Note: Amounts for purchase and liquidation of investments are excluded.

- Represents zero or rounds to zero.

¹May include unidentifiable amounts from State governments.

²Exceeds insurance trust expenditure of these systems, shown in table 10, by amount of payments for other than benefits.

Table 21. Population and Personal Income

State	Total population, excluding Armed Forces overseas (Thousands)		Personal income calendar year 1976 ²		State government portion of State-local totals (percent) ³	
	July 1, 1977 (provisional estimates) ¹	July 1, 1976 (provisional estimates)	Amount (millions of dollars)	Per capita (dollars)	Tax revenue in fiscal 1975-76	Direct general expenditure in fiscal 1975-76
ALL STATES	215 642	213 957	1 367 849	6 393	56.9	37.5
ALABAMA	3 690	3 665	18 714	5 106	74.5	49.8
ALASKA	407	382	3 979	10 416	82.7	63.8
ARIZONA	2 296	2 270	13 166	5 800	61.3	34.7
ARKANSAS	2 144	2 190	10 408	4 753	75.8	50.4
CALIFORNIA	21 896	21 520	153 892	7 151	51.9	29.0
COLORADO	2 619	2 583	16 633	6 439	51.3	34.8
CONNECTICUT	3 108	3 117	22 929	7 356	52.1	43.4
DELAWARE	582	582	4 092	7 031	80.2	55.1
FLORIDA	8 452	8 421	50 690	6 019	61.6	31.3
GEORGIA	5 048	4 970	27 576	5 548	61.5	41.7
HAWAII	895	887	6 198	6 988	77.1	76.6
IDaho	857	831	4 684	5 637	67.0	47.7
ILLINOIS	11 245	11 229	82 503	7 347	55.4	40.0
INDIANA	5 330	5 302	32 990	6 222	61.4	38.4
IOWA	2 879	2 870	17 923	6 245	59.7	38.8
KANSAS	2 326	2 310	14 945	6 470	56.8	41.2
KENTUCKY	3 458	3 428	18 439	5 379	74.6	57.4
LOUISIANA	3 921	3 841	20 762	5 405	70.7	48.8
MAINE	1 085	1 070	5 741	5 365	73.9	50.5
MARYLAND	4 139	4 144	28 514	6 881	58.1	35.6
MASSACHUSETTS	5 782	5 809	38 272	6 588	52.0	41.1
MICHIGAN	9 129	9 104	61 485	6 754	55.3	37.9
MINNESOTA	3 975	3 965	24 515	6 183	68.0	34.8
MISSISSIPPI	2 389	2 354	10 663	4 530	76.4	46.9
MISSOURI	4 801	4 778	28 494	5 963	53.0	39.5
MONTANA	761	753	4 283	5 688	52.0	45.6
NEBRASKA	1 561	1 553	9 450	6 085	47.9	39.3
NEVADA	633	610	4 368	7 161	58.7	37.7
NEW HAMPSHIRE	849	822	4 942	6 012	39.1	46.8
NEW JERSEY	7 329	7 336	54 152	7 382	39.4	32.7
NEW MEXICO	1 190	1 168	7 217	5 323	82.3	48.1
NEW YORK	17 924	18 084	126 925	7 019	47.4	24.7
NORTH CAROLINA	5 525	5 469	29 821	5 453	71.4	40.8
NORTH DAKOTA	653	643	3 761	5 849	67.0	51.3
OHIO	10 701	10 690	68 541	6 412	52.9	34.4
OKLAHOMA	2 811	2 766	15 788	5 708	68.3	48.5
OREGON	2 376	2 329	14 580	6 260	50.4	43.1
PENNSYLVANIA	11 785	11 862	76 385	6 439	63.2	44.9
RHODE ISLAND	935	927	5 866	6 328	59.0	55.1
SOUTH CAROLINA	2 876	2 848	14 662	5 148	74.8	54.6
SOUTH DAKOTA	689	686	3 512	5 119	46.9	51.7
TENNESSEE	4 299	4 214	22 606	5 364	61.2	45.1
TEXAS	12 930	12 487	77 436	6 201	58.1	39.0
UTAH	1 268	1 228	6 570	5 350	65.2	48.2
VERMONT	483	476	2 577	5 414	58.1	61.1
VIRGINIA	5 135	5 032	31 908	6 341	59.4	41.6
WASHINGTON	3 658	3 612	24 569	6 802	70.2	43.5
WEST VIRGINIA	1 859	1 821	9 941	5 459	77.9	57.5
WISCONSIN	4 651	4 609	28 190	6 116	66.4	33.5
WYOMING	406	390	2 593	6 649	58.5	48.5

Note: Totals do not include data for the District of Columbia

¹Bureau of the Census, Current Population Reports, series P-25, No. 727, January 1978.²U.S. Department of Commerce, Survey of Current Business, August 1977.³Bureau of the Census, Governmental Finances in 1975-76, September 1977.

DEFINITIONS OF SELECTED TERMS

Agency and Private Trust Transactions—Excluded from Census data on State finances because it involves receipt, holding, and disbursement of moneys by the State government as agent or trustee for other governments, or private persons, such as collection of local government taxes, collection of Federal income taxes and social security "taxes," receipt and return of guarantee deposits, and the like.

Agriculture—Development and conservation of natural resources for agricultural purposes. Includes provision and support of agricultural extension services, experiment stations, fairs, associations, and other agricultural activities; promotion, improvement, regulation, and protection of agricultural production, processing, and marketing; and the like. Excludes activities relating to *Fish and Game, Forestry and Parks*, irrigation, flood control, and other conservation activities. See *Natural Resources*.

Aid to Local Governments—See *Intergovernmental Expenditure*.

Airports—Provision, operation, and support of airport facilities.

Alcoholic Beverages—See under *License Taxes and Sales and Gross Receipts Taxes*.

Amusements—See under *License Taxes and Sales and Gross Receipts Taxes*.

Assistance and Subsidies—For State governments, comprises direct cash assistance payments to public welfare recipients; veterans' bonuses; direct cash grants for tuition and scholarships; and aid to nonpublic educational institutions.

Auxiliary Enterprises—State Institutions of Higher Education, Dormitories, cafeterias, athletic contests, lunchrooms, student activities, and other auxiliary activities of State institutions of higher education financed mainly by revenue from charges.

Benefits, Insurance Trusts—See *Insurance Trust Expenditure*.

Bond Funds—Funds established to account for the proceeds of bond issues pending their disbursement.

Borrowing—Long-term debt incurred, other than to refund existing long-term debt, plus any net increase in short-term debt outstanding.

Capital Outlay—Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchase of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure.

Cash and Deposits—Cash on hand and demand and savings or time deposits.

Cash and Security Holdings—Cash and Deposits and governmental and private securities (bonds, notes, mortgages, corporate stocks, etc., including loans and other credit paper held by State

loan and investment funds) except holdings of agency and private trust funds. Includes fund investments in securities issued by the government concerned but does not include interfund loans, receivables, and the value of real property and other fixed assets.

Cash Assistance—Direct cash payments to beneficiaries of public welfare programs. See *Public Welfare*.

Categorical Assistance Programs—Old Age Assistance, Aid to Families with Dependent Children, Aid to Blind, Aid to Disabled, and Medical Assistance. See *Public Welfare*.

Charges and Miscellaneous General Revenue—General revenue other than taxes and intergovernmental revenue.

Commercial Activities, n.e.c.—See *Miscellaneous Commercial Activities*.

Construction—Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes contract construction, undertaken on a contract basis by private contractors, and force account construction, undertaken with direct use of materials and labor by the government.

Contributions, Insurance Trust—Amounts derived from contributions, assessments, premiums, "taxes," etc., required of employers and employees for financing of compulsory or voluntary social insurance programs operated by the government. Any contributions by a government to a social insurance system it administers (either as employer contributions or for general financial support) are excluded from insurance trust revenue. However, such contributions are included in exhibit statistics on insurance trust system receipts.

Corporation Net Income Taxes—Taxes on net income of corporations and unincorporated businesses (when taxed separately from individual income). Includes distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions).

Correction—Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

Correctional Institutions—State prisons, reformatories, houses of correction, and other State institutions for the confinement and correction of convicted persons and juveniles. Includes only State-operated facilities; excludes cost of maintaining prisoners in institutions of other governments.

Current Charges—Amounts received from the public for performance of specific services benefiting the person charged, and from sales of commodities and services, except liquor store sales. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like.

Excludes amounts received from other governments (see *Intergovernmental Revenue*) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

Current Operation—Direct expenditure for compensation of own officers and employees and for the purchase of supplies, materials, and contractual services, except amounts for capital outlay.

Death and Gift Taxes—Taxes imposed on transfer of property at death, in contemplation of death, or as a gift.

Debt—All long-term credit obligations of the State and its agencies (see *State Government*) whether backed by the State's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations (other than formal debt instruments of the State held by its funds as investments), amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from State social insurance funds.

Debt Issued—See *Long-Term Debt Issued*.

Debt Offsets—See *Long-Term Debt Offsets*.

Debt Outstanding—All debt obligations remaining unpaid on the date specified.

Debt Redemption—*Long-Term Debt Redeemed* (i.e., amounts retired other than by refunding) plus any net decrease in short-term debt outstanding.

Debt Retired—See *Long-Term Debt Retired*.

Direct Expenditure—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments i.e., all expenditure other than *Intergovernmental Expenditure*.

Document and Stock Transfer Taxes—Taxes on the recording, registering, and transfer of documents such as mortgages, deeds, and securities, except taxes on recording or transfer of motor vehicle titles, which are classified elsewhere.

Earnings on Investments—*Insurance Trust Revenue* Interest, dividends, and other earnings on securities held as assets to provide income for insurance trust programs. Includes earnings on securities of State government held by its own insurance trust funds but excludes rental income from real property held by insurance trust funds and rented to other State agencies.

Education—Schools, colleges, and other educational institutions (e.g., for blind, deaf, and other handicapped individuals), and educational programs for adults, veterans, and other special classes. *State Institutions of Higher Education* includes activities of institutions operated by the State, except that agricultural extension services and experiment stations are classified under *Natural Resources*, and hospitals serving the public are classified under *Hospitals*. Revenue and expenditure for dormitories, cafeterias, athletic events, bookstores, and other *Auxiliary Enterprises* financed mainly through charges for services are reported on a gross basis. *Local Schools* comprises direct State payments (other than intergovernmental transactions) for operation of

local public schools, construction of school buildings, purchase and operation of school buses, and other local school services. Direct State expenditure for *Other Education* includes State educational administration and services, tuition grants, fellowships, aid to private schools, and special programs.

Employee-Retirement Expenditure—*Insurance Trust Expenditures* (see below) for State-administered retirement systems for public employees.

Employee-Retirement Revenue—*Insurance Trust Revenue* (see below) for State-administered retirement systems for public employees, including employer contributions from local governments for such systems covering local government employees. Contributions from the State government for systems it administers are excluded, but are included in exhibit statistics on employee-retirement system receipts.

Employee-Retirement System—A State-administered contributory plan for financing retirement and associated benefits for State or local government employees. Does not include noncontributory plans. See *Insurance Trust System*.

Employment Security Administration—Administration of unemployment compensation, public employment offices, and related services, and veterans' readjustment allowances. See *Unemployment Compensation Expenditure* for benefit payments under this program.

Equipment—Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Rental and repair expenditures are classified as current operation expenditure. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

Expenditure—All amounts of money paid out by a government—net of recoveries and other correcting transaction—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payment in kind.

Financial Administration—Activities involving finance and taxation. Includes central agencies for accounting, auditing, and budgeting; the supervision of local government finance; tax administration; collection, custody, and disbursement of funds; administration of employee-retirement systems; debt and investment administration; and the like.

Fines and Forfeits—Penalties imposed for violation of law and forfeits of amounts on deposit as performance guarantees. Does not include penalties on delinquent taxes.

Fiscal Year—The 12-month period at the end of which the State or any State agency determines its financial condition and the results of its operations and closes its books.

Fish and Game—Conservation and development of fish and game resources through regulation, protection, and propagation.

Forestry and Parks—Conservation, development, and promotion of forests and forest products and State park areas. Includes forest fire prevention and forest fire-fighting activities.

Full-Faith and Credit Debt—Long-term debt for which the credit of the State, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient.

Functions—Public purposes served by governmental activities (education, highways, public welfare, etc.). Expenditure for each function includes amounts for all types of expenditure serving the purpose concerned.

Fund—An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. In the accounts of individual States, each fund is treated as a distinct fiscal entity. Herein, however, transactions of funds are consolidated in accordance with the principles described in the introduction to this report.

Funding—Issuance of bonds or other long-term debt in exchange for, or to provide funds to retire, outstanding short-term debt.

General Control—The legislative and judicial branches of the government, the office of the chief executive, and auxiliary agencies and staff services responsible for law, recording, general public reporting, personnel administration, and the like. Internal control activities of individual departments or agencies are classed under the particular function. See also *Financial Administration*.

General Expenditure—All State expenditure other than the specifically enumerated kinds of expenditure classified as *Liquor Stores Expenditure* and *Insurance Trust Expenditure*.

General Hospitals—See *State Hospitals*.

General Local Government Support—Amounts distributed to local governments without restriction of function or purpose to which applicable.

General Obligation Debt—Long-term full faith and credit obligations other than those payable initially from nontax revenue. Includes debt payable in the first instance from particular earmarked taxes, such as motor fuel sales taxes or property taxes.

General Public Buildings—Public buildings not allocated to particular functions.

General Revenue—All State Revenue except *Liquor Stores Revenue* and *Insurance Trust Revenue*. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned.

General Revenue Sharing—Funds distributed to States by the Federal Government under the State and Local Fiscal Assistance Act of 1972.

General Sales or Gross Receipts Taxes—See under *Sales and Gross Receipts Taxes*.

Health—Health services, other than hospital care, and financial support of health programs of other governments. Includes public health research, nursing, immunization, maternal and child health, and other categorical, environmental, and general health activities. Does not include vendor payments for health services administered under public welfare programs.

Highways—Streets, highways, and structures necessary for their use, snow and ice removal, toll highway and bridge facilities, and ferries. Includes support of or reimbursement for street and highway activities of local governments, including aid to local governments for debt service on local highway debt.

Hospitals—Establishment and operation of hospital facilities (and institutions primarily for care and treatment—rather than education—of the handicapped), provision of hospital care, and support of other public or private hospitals. Does not include vendor payments for hospital care administered as a part of public assistance programs. See *State Hospitals and Institutions for the Handicapped* and *Public Welfare*.

Housing and Urban Renewal—State housing and renewal projects and regulation, promotion, and support of private and local government housing and renewal activities.

Individual Income Taxes—Taxes on individuals measured by net income and taxes distinctively imposed on special types of income (e.g., interest, dividends, income from intangibles, etc.).

Insurance Benefits and Repayments—See *Insurance Trust Expenditure*.

Insurance Sales and Gross Receipts Taxes—See under *Sales and Gross Receipts Taxes*.

Insurance Trust Expenditure—Cash payments to beneficiaries (including withdrawals of retirement contributions) of employee retirement, contributions of employee retirement, unemployment compensation, workmen's compensation, and disability benefit social insurance programs. (See *Insurance Trust System*, below.) Excludes cost of administering insurance trust activities, State contributions to programs administered by the State or by the Federal Government, intergovernmental expenditure for support of locally administered employee-retirement systems, and noncontributory gratuities paid to former employees.

Insurance Trust Revenue—Revenue from contributions required of employers and employees for financing social insurance programs operated by the State (see *Insurance Trust System*, below) and earnings on assets held for such systems. Excludes any contributions by a State—either as employer contributions or for general financial support—to a social insurance system it administers. Note that tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue, even though such amounts may be received specifically for insurance trust purposes.

Insurance Trust System A State-administered plan for compulsory or voluntary social insurance (insurance protection of persons or their survivors against economic hazards arising from retirement, disability, death, accident, illness, unemployment, etc.) through accumulation of assets from contributions, assessments, premiums and the like collected from employers and employees for use in making cash benefit payments to eligible persons covered by the system. Comprises Employee Retirement, Unemployment Compensation, Workmen's Compensation, and Miscellaneous (accident, sickness, and other disability benefit) systems. In exhibit statistics, each insurance trust system is treated as an entity, with its transactions including intragovernmental amounts. However, intragovernmental transactions are excluded from the insurance trust components of State revenue and expenditure. (See *Insurance Trust Revenue* and *Insurance Trust Expenditure*.)

Interest Earnings—Interest earned on deposits and securities including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are treated as offsets to interest expenditure.

Interest Expenditure—Amounts paid for use of borrowed money.

Intergovernmental Expenditure—Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government (e.g., care of prisoners and contractual research), or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance (e.g., contributions to the Federal Government for old-age, survivors, disability and health insurance for State employees).

Intergovernmental Expenditure, n.e.c.—Intergovernmental expenditure for purposes not falling within any standard functional category and amounts for combined and unallocable purposes.

Intergovernmental Revenue—Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners and contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities and utility services and employer contributions from local governments to State-administered retirement systems. All intergovernmental revenue is classified as general revenue.

Intergovernmental Revenue From Federal Government—Amounts from the Federal Government either for direct expenditure by the State or for distribution to local governments.

Intergovernmental Revenue From Local Governments—Amounts from local governments for shares in financial support of programs administered by the State; for reimbursements for services performed or expenditures made for them by the State; for application to debt service on State debt issued for their benefit; and for repayment of advances and contingent loans extended to them. Does not include local government contributions to State-administered employee retirement or other insurance trust systems, which are classified as insurance trust revenue, or agency transactions, (see *Agency and Private Trust Transactions*). Excludes also proceeds from interest on local government securities held by the State and proceeds from State taxes on local government facilities.

Judicial—Courts and activities associated with courts, such as law libraries, medical and social service activities, juries, etc.

Libraries—Provision of State public library facilities and services, and support of local public library services.

License Taxes—Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or non-business privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities—automobile inspection, gasoline and oil inspection, professional examinations and licenses, etc.—as well as license taxes producing annual revenues.

Alcoholic beverages. Licenses for manufacturing, importing, wholesaling, and retailing alcoholic beverages other than those based on volume or value of transactions or assessed value of property.

Amusements. License taxes imposed on amusement businesses generally or on specific amusement enterprises (race tracks, theaters, athletic events, etc.). Does not include "licenses" based on value or number of admissions, amount of wagers, or gross or net income, which are classified elsewhere.

Corporations in general. Franchise license taxes, organization, filing, and entrance fees, and other license taxes which are applicable, with only specified exceptions, to all corporations. Does not include corporation taxes based on value of property, net income, or gross receipts from sales, or taxes imposed distinctively on particular types of corporations (public utilities, insurance companies, etc.).

Hunting and fishing. Commercial and noncommercial hunting and fishing licenses and shipping permits.

Motor vehicles. License taxes imposed on owners or operators of motor vehicles, commercial and noncommercial, for the right to use public highways, including charges for title registration and inspection of vehicles. Does not include personal property taxes or sales and gross receipts taxes relating to motor vehicles, taxes on motor carriers based on assessed value of property, gross receipts, or net income, or other taxes on the business of motor transport.

Motor vehicle operators. Licenses for privilege of driving motor vehicles, including both private and commercial licenses.

Occupations and businesses, n.e.c. License taxes (including examination and inspection fees) required of persons engaging in particular professions, trades, or occupations, and such taxes on businesses not elsewhere classified. Includes charges relating to inspection and marketing of seed, feed, fertilizer, gasoline, oil, citrus fruit, and other commodities, and chain store licenses, as well as licenses relating to operation of particular business enterprises.

Public utilities. License taxes distinctively imposed on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies including government-owned utilities. Does not include taxes measured by gross or net income, units of service sold, or value of property.

Other license taxes. License taxes not listed separately (e.g., animal licenses, marriage licenses, registration fees on pleasure boats and aircraft, individual permits to purchase liquor, and other nonbusiness privileges).

Liquor Stores—Alcoholic beverage distribution facilities operated by States maintaining State alcoholic beverage monopoly systems. Liquor stores revenue and expenditure, as defined under these headings below, are included in State revenue and expenditure. In addition, the following exhibit financial items relating to liquor store operations are presented herein:

Cost of goods sold. Cost to the activity of goods sold to produce the receipts from sales reported under "Net sales of goods." Amounts are net of purchase discounts and other offsets to purchase price.

Expenditure for licensing and law enforcement. Amounts recorded in alcoholic beverage monopoly system account as expense for licensing activities undertaken for the State government and enforcement of State liquor laws and regulations. Such amounts are classified as general expenditure, not liquor stores expenditure.

Gross profit on sales. "Net sales of goods" less "Cost of goods sold."

Net contribution to general fund. Gross transfers plus expenditure for licensing and law enforcement minus receipts from taxes. Represents extent to which liquor stores contributed to support of general State government during fiscal period.

Net income. "Net operating revenue" plus "Other income" less "Other expense."

Net operating revenue. "Gross profit on sales" less "Operating expense."

Net sales of goods. Amount received from sale of liquor and associated services or products, excluding alcoholic beverage taxes and excluding any sales discount, customers' refunds, and other offsets to gross receipts from sales.

Operating expense. Charges applicable to operation and maintenance of stores, including storage, handling, and sale of merchandise (other than cost of goods); administration; and other costs directly related to operation of liquor stores, but excluding expense for licensing and law enforcement activities undertaken by the alcoholic beverage monopoly system for the State.

Other income. Nonoperating revenue, excluding any receipts from alcoholic beverage taxes.

Receipts from taxes. Amounts received from alcoholic beverage license and sales taxes that are included in income accounts of the alcoholic beverage monopoly system (classified herein as general revenue, not liquor store revenue).

Transfers to general funds (gross). Total amount turned over to general State government during fiscal period as shown in liquor store accounts. Includes any amounts derived from tax revenue collected by the alcoholic beverage monopoly system.

Liquor Stores Expenditure. Expenditures for purchase of liquor for resale and provision and operation of liquor stores. Excludes expenditure for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor Stores Revenue. Amounts received from sale of liquor by State liquor stores and other revenues from State liquor store operations. Excludes any State taxes collected by State liquor monopoly systems.

Local Schools.—See under *Education*.

Long-Term Debt. Debt payable more than 1 year after date of issue.

Long-Term Debt Issued. The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included.

Long-Term Debt Offsets. Cash and investment assets of sinking funds and other reserve funds, however designated, which are fully held for redemption of long-term debt. Includes

bond reserve funds, deposits with fiscal agents for the redemption of uncanceled debt, balances in refunding bond accounts held pending completion of refunding transactions, and any credit paper or other assets of credit funds which are pledged to ultimate redemption of debt incurred to finance loan activities of such funds. Assets held for debt redemption are included up to the amount of the specific debt for which they were accumulated. Any excess of assets over the amount of such debt, and any separately recorded amounts held for future interest payments, are excluded. See *Cash and Security Holdings*.

Long-Term Debt Redeemed. Par value of long-term debt retired during fiscal year, other than amounts retired as a result of refunding operations. Includes amounts redeemed from current revenues of fund balances and from assets accumulated for debt redemption (sinking funds). Excludes any amounts reserved for future debt redemption requirements (payments into sinking funds).

Long-Term Debt Retired. The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

Long-Term Original Issues. All long-term debt issued other than that issued to refund existing long-term debt. Includes long-term debt issued for funding of existing short-term obligations.

Miscellaneous and Unallocable Expenditure. General expenditure for purpose and activities not falling within any standard functional category and unallocated amounts relating to two or more functions.

Miscellaneous Commercial Activities. Provision and operation of commercial facilities not classified under particular functions. Includes a bank (North Dakota), a cement plant, hail insurance systems, hydroelectric and other electric power agencies, and the like.

Motor Fuels Sales Taxes.—See under *Sales and Gross Receipts Taxes*.

Motor Vehicle License Taxes.—See under *License Taxes*.

Natural Resources. State activities to conserve, promote, and develop *Agriculture, Fish and Game, Forestry and Parks* (see these headings above), and other soil and water resources, including geological research, flood control, irrigation, drainage, and other conservation activities. Hydroelectric power activities are classed under *Miscellaneous Commercial Activities*.

n.e.c.—Not elsewhere classified.

Net Long-Term Debt. Long-Term Debt outstanding minus Long-Term Debt Offsets.

Nonguaranteed Debt. Long-term debt payable solely from pledged specific sources—e.g., from earnings of revenue producing activities (university and college dormitories, toll highways and bridges, electric power projects, public building and school building authorities, etc.) or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resources of the State if the pledged sources are insufficient.

Occupations and Business License Taxes.—See under *License taxes*.

Old-Age Assistance.—See *Public Welfare*.

Parimutuels Taxes—See under *Sales and Gross Receipts Taxes*.

Personal Services—Amounts paid for compensation of State officers and employees. Consists of gross compensation before deductions for withheld taxes, retirement contributions, or other purposes.

Police Protection—Preservation of law and order and traffic safety. Includes crime prevention activities, detention and custody of persons awaiting trial, highway patrols, and the like.

Poll Taxes—Capitation taxes levied as specific amounts, uniform or graded, against persons, or as ad valorem taxes on an arbitrary valuation of polls.

Property Taxes—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates; and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

Protective Inspection and Regulation, n.e.c. Regulation of private enterprise for the protection of the public and inspection of hazardous activities except where done incident to major functions, such as health, natural resources, etc. Includes regulation of financial institutions; public service corporations, insurance companies, and other corporations, regulation of professional occupations (including professional examinations and licensing), regulation of working conditions, regulation of sales of alcoholic beverages, and other regulatory and inspection activities not included under other functional headings.

Public Utilities Taxes—See under *License Taxes* and *Sales and Gross Receipts Taxes*.

Public Welfare—Support of and assistance to needy persons contingent upon their need. Includes *Intergovernmental Expenditure* for locally administered welfare programs, and to the Federal Government to offset direct Federal categorical payments for supplemental programs funded by most States. Direct expenditure under this heading includes *Cash Assistance*, comprising direct payments to welfare recipients under supplemental security income programs administered by several States, and under any other State-operated welfare program; segregable payments directly to private vendors for medical care, burials, and other commodities and services provided under welfare programs for the needy (including all direct vendor payments under medical assistance programs); and expenditure for State administration of public welfare programs, including the provision and operation of welfare institutions. Health and hospital services provided directly by the State, and payments to local governments for such purposes, are reported under other functional headings rather than here. Benefits not contingent upon need, such as bonuses and other aids to veterans as a class, also fall outside the public welfare classification.

Purchase of Land and Existing Structures—Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

Refunding—The issuance of long-term debt in exchange for, or to provide funds for the retirement of long-term debt already outstanding.

Regular Highway Facilities—State direct expenditure for High- other than toll facilities, is classified under this heading. not include any intergovernmental expenditure.

Rents and Royalties—Rents from leased properties, mineral leases, royalties and miscellaneous rentals not relating to facilities incident to the performance of particular functions. Rental revenue from such facilities is classified as revenue from current charges for the activity of function concerned.

Revenue—All amounts of money received by a government from external sources—net of refunds and other correcting transactions—other than from issue of debt, liquidation of investments, and as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipts in kind."

Sale of Property—Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

Sales and Gross Receipts Taxes—Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts or "commissions" allowed to merchants for collection of taxes from consumers are excluded.

General sales or gross receipts taxes. Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods, all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under categories listed below.

Selective sales and gross receipts taxes. Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

Alcoholic beverages. Selective sales and gross receipts taxes on alcoholic beverages.

Amusements. Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.

Insurance. Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.

Motor fuels. Selective sales and gross receipts taxes on gasoline, diesel oil and other fuels used in motor vehicles, including aircraft fuel. Note that any amounts refunded are deducted from gross collections.

Parimutuels. Taxes measured by amounts wagered at race tracks, including "breakage" collected by the government.

Public utilities. Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies and measured by gross receipts, gross earnings, or units of service sold. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of the tax.

Tobacco products. Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.

Other selective sales and gross receipts taxes. Selective sales and gross receipts taxes relating to specific commodities, businesses, or services not separately enumerated (lubrication oil, fuel other than motor fuel, meals, margarine, cement, etc.).

Securities—See *Cash and Security Holdings*.

Severance Taxes—Taxes imposed distinctively on removal of natural products—e.g., oil, gas, other minerals, timber, fish, etc.—from land or water and measured by value or quantity of products removed or sold.

Short-Term Debt—Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

State Government—The State government in each case consists of the legislative, executive, and judicial branches of government and all departments, boards, commissions, and other organizational units thereof. It also includes any semiautonomous authorities, institutions of higher education, districts and other agencies that are subject to administrative and fiscal control by the State through its appointment of officers, determination of budgets, approval of plans, and other devices. As to all such agencies, financial information included in Census reports represents their gross transactions with the public and other governments, rather than only the net effect of such transactions on central State funds. Each data item for a State government consists of the sum of amounts of the type described for all funds and accounts—including not only the general fund but also special revenue funds, sinking funds, public trust funds, bonds funds, and all other special funds.

State Hospitals and Institutions for the Handicapped—Hospital facilities established and operated by the State government. Includes hospitals operated in conjunction with State institutions of higher education. Excludes support of other public or private hospitals and expenditure for hospitalization of persons in other public or private institutions. *Regular Mental Hospitals* include institutions for custody and treatment of the insane as well as hospitals for general care of mental patients. *Other Mental Institutions* provide care and treatment of mental defectives and other special classes of mental patients (the feeble minded, mentally retarded, and emotionally disturbed).

General hospitals provide general medical and surgical services to the public, including such hospitals administered by State universities. *Other State Hospitals* include tuberculosis sanatoriums, maternity and childrens' hospitals, orthopedic hospitals, hospitals for chronic diseases, and institutions for care and treatment of the blind, deaf, and other special classes. Note that infirmaries which serve only particular institutions (university infirmaries, prison hospitals, etc.) are classified under the function served, rather than under hospitals.

State Institutions of Higher Education—See *Education*.

State Welfare Institutions—State institutions for care of needy veterans, dependent children, aged, and others. Does not include hospitals and institutions for the handicapped, provision for care of the needy in local government or private institutions or homes, or general support of private welfare institutions.

Taxes—Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that State tax revenue any amounts to be shared with or redistributed to local governments as well as amounts to be expended directly by the

State. However, State taxes exclude locally imposed taxes collected and returned to local governments by the State acting as collection agent.

Tobacco Products Sales Taxes—See under *Sales and Gross Receipts Taxes*.

Toll Highway Facilities—Toll turnpikes and toll roads, toll bridges, ferries, and toll tunnels operated by State agencies. Expenditure for this purpose includes only acquisition, construction, and maintenance of State facilities; it does not include any debt service on toll facility debt or any aid to local governments for toll facilities.

Unemployment Compensation Expenditure—Insurance trust expenditure for State-administered unemployment compensation programs. Includes only benefit payments; administration of unemployment compensation is classified as general expenditure for *Employment Security Administration*. State amounts exclude agency transactions relating to the Federal unemployment compensation programs for veterans and for Federal employees.

Unemployment Compensation Revenue—Employer and employee contributions ("payroll taxes") for State unemployment insurance programs and interest received or credited on State unemployment insurance deposits held in the United States treasury.

Unemployment Compensation System—A State-administered plan for compulsory unemployment insurance through accumulation of assets from contributions collected from employers or employees for use in making cash benefit payments to eligible unemployed persons. Does not include distinctive sickness or disability insurance plans carried out in conjunction with unemployment insurance programs by certain States. Unemployment insurance contributions collected by the State are deposited in the U.S. Treasury in a trust account maintained for the State; interest is credited by the U.S. Treasury on balances in State accounts; and funds are withdrawn by the State as needed to make unemployment compensation benefit payments.

Vendor Payments—See *Public Welfare*.

Veterans' Services—Cash bonuses to veterans and other financial grants not contingent on need, administration of bonus payments, veterans' information and guidance services, and other veterans' services not classified under public welfare, education, hospitals, or other functions.

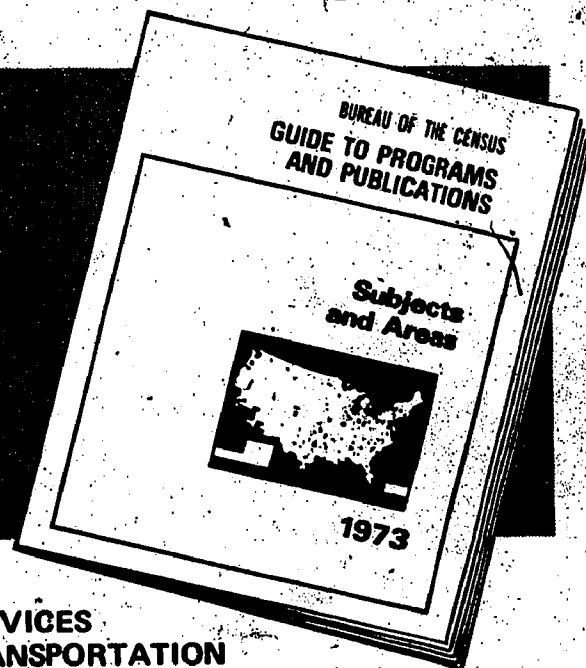
Water Transport and Terminals—Provision, operation, and support of canals and other waterways, harbors, docks, wharves, piers, and related terminal facilities.

Withdrawals, Insurance Trust—See *Insurance Trust Expenditure*.

Workmen's Compensation Expenditure—Insurance trust expenditure for State-administered workmen's compensation systems. Consists of cash benefit payments to injured workmen covered by the system. Excludes State contributions to system on behalf of State employees and expenditure for administration.

Workmen's Compensation Revenue—Employer premiums, assessments and other contributions to State-administered workmen's compensation systems and earnings on investments of systems. Excludes contributions from State government for State employees covered by system.

Workmen's Compensation System—A State-administered plan for compulsory accident and injury insurance of workmen through accumulation of assets from contributions collected from employers for financing cash benefits to eligible injured workmen.



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